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# 2007 Annual Report Dummer, NH



**Elizabeth Hawkins**  
**Selectman 1991-2007**



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TOWN OF DUMMER, NH

**ANNUAL REPORT**

**OF THE**

**TOWN OFFICERS**

**OF THE TOWN OF**

**DUMMER, NH**

**75 HILL ROAD**

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**FOR THE YEAR ENDING**

**DECEMBER 31. 2007**

**INCLUDING DUMMER SCHOOL DISTRICT**

**PRINTED BY SMITH & TOWN PRINTERS**

**BERLIN, NH**

**TOWN OF DUMMER, NH**

**MODERATOR**

Craig Doherty (Resigned 01/09/08) Wayne Moynihan appointed.

**TOWN CLERK/TAX COLLECTOR**

Mariann Letarte

**SELECTMEN**

Elizabeth A. Hawkins (Resigned 10/15/07) Term Expires 2008

David G. Dubey appointed.

Christopher R. Holt Term Expires 2009

A. Bradford Wyman Term Expires 2010

**TREASURER**

Cassandra Tefft

**LIBRARIAN**

Elizabeth Ruediger

**LIBRARY TRUSTEES**

Pauline McCullough Term Expires 2008

Rachel Jewett Term Expires 2009

Katherine Doherty Term Expires 2010

**ROAD AGENT**

Donald Bacon

**SEXTON**

Wayne Holt

**CEMETERY COMMITTEE**

Alta Holt Term Expires 2008

Regena Elliott Term Expires 2009

Marcel Campbell Term Expires 2010

**OVERSEERS OF POOR**

Board of Selectmen

**EMERGENCY MANAGEMENT DIRECTOR**

Robert Loven

## **TOWN OF DUMMER, NH**

### **TRUSTEES OF TRUST FUND**

|                |                   |
|----------------|-------------------|
| Edward Solar   | Term Expires 2008 |
| Sarah Lachance | Term Expires 2009 |
| L.Diane Holt   | Term Expires 2010 |

### **PLANNING BOARD**

|                    |                                 |
|--------------------|---------------------------------|
| Sarah Cordwell     | Term Expires 2008               |
| Lorraine Duchesne  | Term Expires 2008               |
| Oneil Croteau      | Term Expires 2009               |
| Christopher Miller | Term Expires 2010               |
| Christopher Holt   | Representing Board of Selectmen |

### **ALTERNATES**

|               |                  |                |
|---------------|------------------|----------------|
| Craig Doherty | Michael Laflamme | Milton Camille |
|---------------|------------------|----------------|

### **BOARD OF ADJUSTMENTS**

|                                    |                   |
|------------------------------------|-------------------|
| Regena Elliott (Resigned 10/07/07) | Term Expires 2008 |
| Claudette Moynihan                 | Term Expires 2010 |
| Elizabeth Ruediger                 | Term Expires 2010 |
| Christopher Miller                 | Term Expires 2010 |

### **ALTERNATES**

James Ottolini.

### **SUPERVISORS OF THE CHECK LIST**

|                                    |                   |
|------------------------------------|-------------------|
| Sarah Cordwell (Resigned 03/14/07) | Term Expires 2008 |
| Roberta French appointed.          |                   |
| Rose Soldano (Resigned 8/27/07)    | Term Expires 2110 |
| Rachel Glynn appointed.            |                   |
| Regena Elliott (Resigned 10/08/07) | Term Expires 2112 |

**TOWN OF DUMMER, NH**

**CONSERVATION COMMITTEE**

A. Bradford Wyman

David Dubey

Faith Kimball

**BUILDING INSPECTOR**

James Montelin

**HEALTH OFFICER**

Alan Michael Glynn (Resigned 12/01/07

Jill Dubey appointed.

**WARRANT**  
**STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Dummer, in the County of Coos in the said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 11<sup>th</sup> day of March, 2008 next at 6:45 of the clock in the evening, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.  
**(Vote by Ballot)**
2. Shall we modify the elderly exemption from property tax in the Town of Dummer, based on assessed value, for qualified tax payers, to be as follows: for a person 65 years of age up to 75 years, \$25,000; for a person 75 years of age up to 80 years, \$35,000, for a person 80 years of age or older, \$45,000. To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$20,000 or, if married, a combined net income of not more than \$30,000; and own assets not in excess of \$50,000, excluding the value of the person's residence.
3. To see if the Town will vote to raise and appropriate the sum of **\$115,678** for General Government.

|      |                              |        |
|------|------------------------------|--------|
| 4130 | Town Officers' Salaries      | 35,000 |
| 4131 | Town Officers' Expenses      | 11,000 |
| 4132 | Computer Related Expenses    | 4,000  |
| 4140 | Election & Registration      | 8,000  |
| 4150 | Financial Administration     | 8,175  |
| 4153 | Legal Expenses               | 10,000 |
| 4191 | Planning & Zoning            | 1,000  |
| 4194 | General Government Buildings | 20,000 |

## TOWN OF DUMMER, NH

|      |                 |                |
|------|-----------------|----------------|
| 4195 | Cemeteries      | 4,100          |
| 4196 | Insurance       | 4,303          |
| 4197 | NHMA, NCC       | <u>1,000</u>   |
|      | <b>S/T 4100</b> | <b>106,578</b> |
| 4723 | Interest on TAN | 100            |
| 6560 | FICA            | 9,000          |
|      | <b>TOTAL</b>    | <b>115,678</b> |

### **The Selectmen recommend this appropriation.**

4. To see if the Town will vote to raise and appropriate the sum of **\$10,000** (4152) for property revaluation. This will be added to the previously established non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 2009.

### **The Selectmen recommend this appropriation.**

5. To see if the Town will vote to raise and appropriate the sum of **\$18,100** for Public Safety and Health.

|         |                        |               |
|---------|------------------------|---------------|
| 4215.01 | Ambulance              | 1,800         |
| 4215.02 | Ambulance Chassis Fund | 2,500         |
| 4220    | Fire                   | 12,000        |
| 4240    | Building Inspector     | 600           |
| 4290    | Emergency Management   | 1,000         |
| 4299    | Other Public Safety    | <u>200</u>    |
|         | <b>Total</b>           | <b>18,100</b> |

### **The Selectmen recommend this appropriation.**

6. To see if the Town will vote to raise and appropriate the sum of **\$89,126** for Highways and Streets (4300).

|      |                                   |               |
|------|-----------------------------------|---------------|
| 4311 | Administration (Health Insurance) | 13,126        |
| 4312 | Highway Maintenance               | 55,000        |
| 4314 | Fuel                              | 6,000         |
| 4314 | Equipment Maintenance             | <u>15,000</u> |
|      | <b>Total</b>                      | <b>89,126</b> |

### **The Selectmen recommend this appropriation.**

## TOWN OF DUMMER, NH

7. To see if the Town will vote to raise and appropriate the sum of **\$55,524** for Sanitation (4320).

|              |                            |               |
|--------------|----------------------------|---------------|
| 4321         | Solid Waste Administration | 100           |
| 4323         | Solid Waste Collection     | 34,031        |
| 4324         | Solid Waste Disposal       | 19,835        |
| 4325         | Solid Waste Cleanup        | <u>1,558</u>  |
| <b>Total</b> |                            | <b>55,524</b> |

**The Selectmen recommend this appropriation.**

8. To see if the Town will vote to raise and appropriate the sum of **\$4,934** for Health & Welfare (4400).

|              |                                |              |
|--------------|--------------------------------|--------------|
| 4415         | Northern Health Services       | 309          |
| 4419         | Health Officer                 | 100          |
| 4442         | Direct Assistance              | 3,000        |
| 4449         | Human Services, Tri-County CAP | <u>1,525</u> |
| <b>Total</b> |                                | <b>4,934</b> |

**The Selectmen recommend this appropriation.**

9. To see if the Town will vote to raise and appropriate the sum of **\$10,700** for culture, recreation and conservation.

|              |                               |               |
|--------------|-------------------------------|---------------|
| 4520         | Milan Recreation Department   | 500           |
|              | Northern Forest Heritage Park | 500           |
| 4550         | Library                       | 8,750         |
| 4611         | Conservation Commission       | 150           |
| 4619         | Timber Sale on Town Tax Lot   | <u>800</u>    |
| <b>Total</b> |                               | <b>10,700</b> |

10. To see if the Town will vote to raise and appropriate the sum of **\$105,000** for the purchase of a new truck to replace the 1991 International and to authorize the Selectmen to withdraw up to \$90,000 from the Truck Capital Reserve Fund with the remaining \$15,000 to come from general taxation.

**The Selectmen recommend this appropriation.**

## **TOWN OF DUMMER, NH**

11. To see if the Town will vote to raise and appropriate the sum of **\$40,000** to be added to the road repair and reconstruction capital reserve fund previously established (4915.01).

**The Selectmen recommend this appropriation.**

12. To see if the Town will vote to raise and appropriate the sum of **\$10,000** to be added to the West Dummer Bridge capital reserve fund previously established (4915.04).

**The Selectmen recommend this appropriation.**

13. Resolved: We the citizens of Dummer, NH believe in a New Hampshire that is just and fair. The property tax has become unjust and unfair. State leaders who take a pledge for no new taxes perpetuate higher and higher property taxes. We call on our State Representatives, our State Senator and our Governor to reject the "Pledge," have an open discussion covering all options, and adopt a revenue system that lowers property taxes.

13. To transact any other business that may legally come before this meeting.

Polls will be open from 11:00 AM to 7:00 PM.

Given under our hands and seal, the 20th day of February, in the year of our Lord, two thousand eight.

Board of Selectmen

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A. Bradford Wyman

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Christopher R. Holt

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David G. Dubey

We hereby certify that we gave notice to the inhabitants

## **TOWN OF DUMMER, NH**

within named, to meet at the time and place and for the purpose within mentioned, by posting up an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at West Dummer Corner being public places in said Town on the 20<sup>th</sup> day February, 2007.

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Selectmen of Dummer, NH

We dedicate this Town Report to Betty Hawkins, who, after serving for sixteen years on the Board of Selectmen, resigned to be able to kick back and spend more time with her grandkids. We already miss her expertise and friendship, even while we are grateful for her long service to the town of Dummer and congratulate her on her new-found freedom!

Chris and I are also grateful to David Dubey who accepted an appointment to complete Betty's term and has signed up to stand for election to a three-year term this year. David has quickly assumed an active role on the Board and is bringing a much appreciated fresh perspective.

Craig Doherty has resigned the posts of Town Moderator and School Moderator after 16 years. We will miss his calm direction at Town Meeting and we thank him for his long service. We are also grateful to Wayne Moynihan for accepting an appointment to replace him and for placing his name on the ballot for the coming year.

In other affairs, last year was relatively uneventful. Perhaps the issue of greatest concern, as manifested in the number of visitors we had at Selectmen's meetings, was the statistical revaluation we underwent. As noted in our report last year, our equalization ratio had fallen to about 70% of fair market value. This drew the attention of the State Department of Revenue and we were pressured to make a statistical adjustment to all property valuations in town. As a result, we are currently valued at 98% of full value. Recent sales of land had driven land values up more than home sales, so even though there was an increase in both, there was somewhat of a shift of burden to the land. As we emphasized to all who inquired, the actual tax bills did not change significantly from prior years, since the rate went down. We are scheduled to do a full revaluation in 2009, which is five years since our last revaluation and is mandated by State law.

Outside of schools, and county taxes, which are budgeted for separately, the single biggest town expense is roads. Despite the extraordinary amount of snow in December and the increased cost of fuel for the trucks, Donald squeaked by within his budget, but only because he under-spent on his summer road work while he was busy working on reconstruction of Hill Road, which he has completed. He did a wonderful job on that and it is now in better shape than it has been in decades. This spring we will be applying liquid calcium chloride to the surface to preserve it and to keep dust under control. This will be our first experience with this technology and it will be interesting to see how it goes.

Donald has told us that because of the time he has spent in recent summers on capital projects he has not had time to do ditch maintenance as he should, so this year we have reduced our budget for capital roads and increased the road maintenance line item. This increase also reflects increases in the rates he charges us for the use of his backhoe and his dump truck, but also an increase in his hourly rate.

Last fall Donald reported that the 1991 International is showing signs of frame weakness due to rust which is now beyond his ability to repair. Accordingly, we asked him to shop for a replacement and you will note in the warrant our request for permission to spend from the Truck Capital Reserve Fund to acquire a new town truck. Donald has obtained quotes for a truck set up to his specifications for under \$105,000. We go into this year with a balance of \$92,000 and we ask for another \$15,000 for the Truck Capital Reserve Fund in this year's warrant. This will pay for the truck and leave only a small reserve to build upon for the next few years. We plan to suggest an annual appropriation of \$15,000 to this fund hereafter. The Dodge still has another 4 to 5 years in it in Donald's estimation.

As has been our custom, we have signed a single-year contract with Milan Container for trash collection. They asked for an increase of 3.5% , which seemed reasonable considering the cost of

fuel. It has been several years since we put this contract out to bid because when we inquired of the Municipal Association about procedures they responded that the Selectmen are not required to go to bid, but if we do put a contract out to bid we are required to honor the lowest bid. We like the service we have been getting and are reluctant to put that at risk. If you disagree with this and wish for us to put this contract out to bid you should let us know.

Last year the town voted to undertake an effort to reduce our energy use and consequent emissions. We have had an energy audit conducted by a local contractor and are including an extra \$10,000 in our buildings budget to pay for recommended energy saving improvements. We are also contemplating some cosmetic maintenance to the interior of the town hall.

There is just one legal issue outstanding as we go into 2008. The contested Zoning Board of Adjustment decision on Mr. Kalil's rejected building permit in the Conservation Overlay zone was remanded to the ZBA. The ZBA has been working with town counsel, Gardner Fulton and Waugh, to render a more comprehensive argument and fresh decision on that dispute.

Last year the town voted to combine the offices of Tax Collector and Town Clerk. Angie Jewett wished to relinquish the Tax Collector position and resigned, providing the opportunity to appoint Mariann Letarte to the combined position. We have worked with Mariann to re-configure her work and compensation so that she can combine her functions more efficiently and provide more office hours for the public. Our budget reflects a weekly salary for the combined positions for an average 30 hour week. This does not mean that she will maintain office hours for 30 hours each week, as we expect busy weeks at year end, preparing for town meeting and tax billing time to run over 30 hours. Other weeks will be less.

Our 2008 budget includes \$4,000 for a Town Clerk software package which will eventually enable the Town Clerk to collect the State automobile registration fee, allowing residents to register their vehicles with one stop at the town hall.

Another line in the budget, for \$800, to hire a forester to brush out and paint the property line and prepare a timber sale on the Levesque tax lot.

We are requesting an increase of \$500 in the Selectmen's salaries; \$600 for the Chair. This is the first increase since 1993.

As always, we need interested citizens to volunteer for important posts in Town government. The ZBA, Planning Board and Conservation Commission are always looking for members. There is a position open among the supervisors of the checklist. Furthermore, we pay approximately one third of the Milan fire department operating budget. They are in need of volunteers and for years Earl Wadsworth was the only fire department volunteer from Dummer. Now we have no Dummer members of the fire department. Please take some time to help your town operate as well as it can. Contact your Board of Selectmen. We meet on Monday evenings, 7:00 to 9:00.

## TOWN OF DUMMER, NH

### DUMMER TOWN MEETING MINUTES

MARCH 13, 2007

The Annual Town Meeting was held on March 13, 2007. The polls were opened at 11:00 A.M. and closed at the end of the meeting. The business meeting was opened at 6:45 P.M. and the Warrant was read by Moderator, Craig Doherty. Craig asked for a moment of silence at this time in memory of Doris Bergeron and others who are no longer with us.

Art. 1 To choose all necessary town Officers for the year ensuing as follows:

| Position .....            | Name .....            | Votes ..... |
|---------------------------|-----------------------|-------------|
| Selectman (3 Years) ..... | A.Bradford Wyman..... | 41          |
| .....                     | ONeil Croteau .....   | 5           |

A. Bradford Wyman having the most votes was declared elected.

Town Clerk/Tax Collector (3 Years) Mariann Letarte ..... 46

Town Treasurer (1 Year) ..... Cassandra Tefft ..... 47

|                                    |                       |   |
|------------------------------------|-----------------------|---|
| Cemetery Committee (3 Years) ..... | Marcel Campbell ..... | 4 |
| .....                              | Diane Holt .....      | 2 |
| .....                              | Roger Dandeneau ..... | 2 |
| .....                              | Ronald Gillette ..... | 1 |
| .....                              | Wayne Holt .....      | 1 |
| .....                              | Rachel Jewett .....   | 1 |

Library Trustee (3 Years)..... Katherine M. Doherty ..... 44

Trustee of Trust Funds (1 Year)..... L.Diane Holt ..... 46

|                               |                            |    |
|-------------------------------|----------------------------|----|
| Planning Board (3 Years)..... | Christopher D. Miller..... | 43 |
| .....                         | Christopher Holt.....      | 1  |

Christopher D. Miller having the most votes was declared elected.

|                                        |                       |    |
|----------------------------------------|-----------------------|----|
| Sexton for 3 Cemeteries (1 Year) ..... | Roger Dandeneau ..... | 12 |
| .....                                  | Marcel Campbell ..... | 2  |
| .....                                  | L.Diane Holt .....    | 2  |
| .....                                  | A.Bradford Wyman..... | 1  |

Art. 2 Are you in favor of changing the office of Town Clerk/Tax Collector from a one year term to a three year term?

YES 42

NO 5

This was voted in the affirmative.

Art. 3 A motion was made by Paula Labrecque and seconded by Wayne Moynihan to see if the Town will vote to raise and appropriate the sum of \$80,879 for General Government:

|      |                                    |                 |
|------|------------------------------------|-----------------|
| 4130 | Town Officers' Salaries            | 26,500          |
| 4131 | Town Officers' Expenses            | 8,500           |
| 4132 | Computer Related Expenses          | 10,340          |
| 4140 | Elections & Registration           | 1,500           |
| 4150 | Financial Administration (Audit)   | 7,000           |
| 4153 | Legal Expenses                     | 5,000           |
| 4191 | Planning & Zoning                  | 1,000           |
| 4194 | General Government Buildings       | 7,500           |
| 4195 | Cemeteries                         | 3,600           |
| 4196 | Insurance                          | 3,908           |
| 4197 | Advertising & Regional Association |                 |
|      | NHMA                               | 563             |
|      | NCC                                | 368             |
| 4199 | Other                              | 0               |
|      | <b>S/T 4100</b>                    | <b>\$75,779</b> |
| 4723 | Interest on TAN                    | 100             |
| 6560 | FICA                               | 5,000           |
|      | <b>Total</b>                       | <b>\$80,879</b> |

This article was so voted.

Art. 4 A motion was mad by Raymond Labrecque and seconded by Raymond Holt to see if the Town will vote to raise and appropriate the sum of \$13,550 for property revaluation:

This article was so voted.

Art. 5 A motion was made by Jennifer Miller and seconded by Raymond Holt to see if the Town will vote to raise and appropriate the sum of \$18,600 for Public Safety:

|              |                                   |                 |
|--------------|-----------------------------------|-----------------|
| 4215.01      | Ambulance                         | 2,400           |
| 4215.02      | Ambulance Chassis                 | 2,500           |
| 4220         | Fire Department                   | 12,000          |
| 4240         | Building Inspector                | 500             |
| 4290         | Emergency Management              | 1,000           |
| 4299         | Other Public Safety (Dog Officer) | 200             |
| <b>Total</b> |                                   | <b>\$18,600</b> |

This article was so voted.

Art. 6 A motion was made by Robert Loven and seconded by Lorna Stiles to see if the Town will vote to raise and appropriate the sum of \$92,193 for Highways and Streets:

|              |                     |                 |
|--------------|---------------------|-----------------|
| 4311         | Administration      | 13,693          |
| 4312         | Highway Maintenance | 50,000          |
| 4314         | Fuel                | 3,500           |
| 4315         | General Highway     | 25,000          |
| <b>Total</b> |                     | <b>\$92,193</b> |

This article was so voted.

Art. 7 A motion was made by Katherine Doherty and seconded by Wayne Moynihan to see if the Town will vote to raise and appropriate the sum of \$50,489 for Sanitation:

|              |                            |                 |
|--------------|----------------------------|-----------------|
| 4321         | Solid Waste Administration | 100             |
| 4323         | Solid Waste Collection     | 32,880          |
| 4324         | Solid Waste Disposal       | 17,509          |
| <b>Total</b> |                            | <b>\$50,489</b> |

This article was so voted.

Art. 8 A motion was made by Robert Loven and seconded by Nancy Bisson to see if the Town will vote to raise and appropriate the sum of \$2,934 for Health and Welfare:

|              |                          |                |
|--------------|--------------------------|----------------|
| 4415         | Northern Health Services | 309            |
| 4419         | Health Officer           | 100            |
| 4442         | Direct Assistance        | 1,500          |
| 4449         | Tri-County Cap           | 875            |
|              | Senior Meals             | 150            |
| <b>Total</b> |                          | <b>\$2,934</b> |

This article was so voted.

Art. 9 A motion was made by Elizabeth Hawkins and seconded by Wayne Moynihan to see if the Town will vote to raise and appropriate the sum of \$9,470 for Culture, Recreation and Conservation:

|              |                               |                |
|--------------|-------------------------------|----------------|
| 4520         | Milan Recreation Department   | 250            |
|              | Northern Forest Heritage Park | 500            |
| 4550         | Library                       | 8,570          |
| 4611         | Conservation Administration   | 150            |
| <b>Total</b> |                               | <b>\$9,470</b> |

This article was so voted.

Art. 10 A motion was made by Oneil Croteau and seconded by Lorna Stiles to see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the previously established Truck Capital Reserve Fund (4915.03).

This article was so voted.

Art. 11 A motion was made by Robert Loven and seconded by Faith Kimball to see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the previously established West Dummer Bridge Reserve Fund (4915.04).

This article was so voted.

Art. 12 A motion was made by Raymond Labrecque and seconded by Raymond Holt to see if the Town will vote to raise and appropriate the sum of \$50,000 to be added to the Road Repair and Reconstruction Capital Reserve Fund and to be spent on Capital Road Projects.

This article was so voted.

Art. 13 A motion was made by Oneil Croteau and seconded by Faith Kimball to see if the Town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the well being of the people of Dummer.

These actions include:

1. Establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy.
2. Creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment.

In addition, the Town of Dummer encourages New Hampshire citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

12 in favor

11 oppose

Art. 14 To transact any other business that may legally come before this meeting:

At this time Betty Hawkins informed everyone that Earl Wadsworth had resigned from the Towns representative for AVRRDD. Craig Doherty suggested a plaque for Earl in appreciation for having served his community. Also thank you to Raymond Holt for taking over for Earl as our new representative for AVRRDD.

A motion was made by Sue Wyman and seconded by Robert Loven to have the polls close at 8:05 P.M.

As there was no other business, Jennifer Miller made a motion to adjourn at 8:00 P.M. seconded by Robert Loven.

Respectfully Submitted

Mariann Letarte

**TOWN OF DUMMER, NH**

## **DUMMER 2007**

### **BUDGET**

|                                      |  | Jan - Dec 07 | 2007 Budget | 2008 Budget |
|--------------------------------------|--|--------------|-------------|-------------|
| Expense                              |  |              |             |             |
| 4100 · General Government            |  |              |             |             |
| 4130 · Executive                     |  |              |             |             |
| 4131 · Town Officers' Expenses       |  | 9,741.11     | 8,500.00    | 11,000.00   |
| 4132 · Computers                     |  | 3,154.36     | 10,340.00   | 4,000.00    |
| 4133 · Executive Wages               |  | 28,334.11    | 26,500.00   | 35,000.00   |
| Total 4130 · Executive               |  | 41,229.58    | 45,340.00   | 50,000.00   |
| 4140 · Election, Registration, VS    |  | 1,779.92     | 1,500.00    | 8,000.00    |
| 4150 · Financial Administration      |  | 6,500.00     | 7,000.00    | 8,175.00    |
| 4152 · Revaluation of Property       |  | 15,328.34    | 13,550.00   | 10,000.00   |
| 4153 · Legal Expenses                |  | 5,146.69     | 5,000.00    | 10,000.00   |
| 4191 · Planning & Zoning             |  | 156.32       | 1,000.00    | 1,000.00    |
| 4194 · General Government Building   |  | 8,386.86     | 7,500.00    | 20,000.00   |
| 4195 · Cemeteries                    |  | 1,899.80     | 3,600.00    | 4,100.00    |
| 4196 · Insurance                     |  |              |             |             |
| 4196.01 · Workers' Compensation      |  | 1,882.00     | 1,824.00    | 1,760.00    |
| 4196.04 · Liability                  |  | 2,084.00     | 2,084.00    | 2,543.00    |
| Total 4196 · Insurance               |  | 3,966.00     | 3,908.00    | 4,303.00    |
| 4197 · Advertising & Regional Assoc  |  | 931.11       | 931.00      | 1,000.00    |
| Total 4100 · General Government      |  | 85,324.62    | 89,329.00   | 116,578.00  |
| 4200 · Public Safety                 |  |              |             |             |
| 4215 · Ambulance                     |  |              |             |             |
| 4215.01 · Operating Contribution     |  | 2,400.00     | 2,400.00    | 1,800.00    |
| 4215.02 · Chassis Fund               |  | 2,500.00     | 2,500.00    | 2,500.00    |
| Total 4215 · Ambulance               |  | 4,900.00     | 4,900.00    | 4,300.00    |
| 4220 · Fire                          |  | 10,368.85    | 12,000.00   | 12,000.00   |
| 4240 · Building Inspector            |  | 530.82       | 500.00      | 600.00      |
| 4290 · Emergency Management          |  | 194.04       | 1,000.00    | 1,000.00    |
| 4299 · Other Public Safety, Communic |  | 0.00         | 200.00      | 200.00      |
| Total 4200 · Public Safety           |  | 15,993.71    | 18,600.00   | 18,100.00   |
| 4300 · Highways & Streets            |  |              |             |             |
| 4311 · Administration                |  | 10,786.32    | 13,693.00   | 13,126.00   |
| 4312 · Highway Maintenance           |  | 41,074.96    | 50,000.00   | 55,000.00   |
| 4314 · Fuel                          |  | 4,854.28     | 3,500.00    | 6,000.00    |
| 4315 · Equipment Maintenance         |  | 32,650.32    | 25,000.00   | 15,000.00   |
| Total 4300 · Highways & Streets      |  | 89,365.88    | 92,193.00   | 89,126.00   |

|                                              |                   |                   |                   |
|----------------------------------------------|-------------------|-------------------|-------------------|
| 4320 · Sanitation                            |                   |                   |                   |
| 4321 · Solid Waste Administration            | 0 00              | 100 00            | 100 00            |
| 4323 · Solid Waste Collection                | 32 880 00         | 32 880 00         | 34 031 00         |
| 4324 · Solid Waste Disposal                  | 16,697.79         | 17,509 00         | 19,835 00         |
| 4325 · Solid Waste Cleanup                   |                   |                   | 1,558 00          |
| Total 4320 · Sanitation                      | <u>49,577 79</u>  | <u>50 489 00</u>  | <u>55 524 00</u>  |
| 4400 · Health                                |                   |                   |                   |
| 4415 · Health Agencies & Hospitals           | 309 00            | 309 00            | 309 00            |
| 4419 · Other Health                          | 0 00              | 100 00            | 100 00            |
| Total 4400 · Health                          | <u>309 00</u>     | <u>409 00</u>     | <u>409 00</u>     |
| 4440 · Welfare                               |                   |                   |                   |
| 4442 · Direct Assistance                     | 650 06            | 1,500 00          | 3,000 00          |
| 4449 · Other Welfare                         | 1,025 00          | 1,025 00          | 1,525 00          |
| Total 4440 · Welfare                         | <u>1 675 06</u>   | <u>2 525 00</u>   | <u>4 525 00</u>   |
| 4500 · Culture & Recreation                  |                   |                   |                   |
| 4520 · Parks & Recreation                    | 750 00            | 750 00            | 1 000 00          |
| 4550 · Library                               | 11,009 00         | 8,570 00          | 8,750 00          |
| Total 4500 · Culture & Recreation            | <u>11,759 00</u>  | <u>9 320 00</u>   | <u>9 750 00</u>   |
| 4600 · Conservation                          |                   |                   |                   |
| 4611 · Conservation Administration           | 150 00            | 150 00            | 150 00            |
| 4619 · Other Conservation                    |                   |                   | 800 00            |
| Total 4600 · Conservation                    | <u>150 00</u>     | <u>150 00</u>     | <u>950 00</u>     |
| 4700 · Debt Service                          |                   |                   |                   |
| 4723 · Interest on TAN                       | 0 00              | 100 00            | 100 00            |
| Total 4700 · Debt Service                    | <u>0 00</u>       | <u>100 00</u>     | <u>100 00</u>     |
| 4910 · Interfund Operating Transfers         |                   |                   |                   |
| 4915 · Trans. to Capital Reserve Funds       |                   |                   |                   |
| 4915.01 · Road Cap Reserve Fund              | 50,000 00         | 50,000 00         | 40,000 00         |
| 4915.03 · Truck Cap Reserve Fund             | 10,000 00         | 10,000 00         | 15,000 00         |
| 4915.04 · Bridge Capital Reserve             | 10,000 00         | 10,000 00         | 10,000 00         |
| Total 4915 · Trans. to Capital Reserve Funds | <u>70,000 00</u>  | <u>70,000 00</u>  | <u>65,000 00</u>  |
| Total 4910 · Interfund Operating Transfers   | <u>70,000 00</u>  | <u>70,000 00</u>  | <u>65,000 00</u>  |
| 6560 · Payroll Expenses                      | 7,237 67          | 5,000 00          | 9,000 00          |
| Total Expense                                | <u>331,392.73</u> | <u>338,115 00</u> | <u>369 062 00</u> |

**Selectmen's Report  
Inventory & Valuation 2007 (MS-1)**

|                                             |              |
|---------------------------------------------|--------------|
| Land, Improved & Unimproved                 | \$1,553,782  |
| Buildings                                   | \$17,375,700 |
| Mobil Homes                                 | \$1,037,700  |
| Public Utilities                            | \$18,256,600 |
| Total Valuation Before Exemptions           | \$10,046,800 |
| Less Exemptions Allowed                     | \$221,000    |
| Net Valuation on Which Tax Rate is Computed | \$46,623,082 |

**Statement of Appropriation (MS-2)**

|                              |          |
|------------------------------|----------|
| Town Officers' Salaries      | \$26,500 |
| Town Officers' Expense       | \$8,500  |
| Election & Registration      | \$1,500  |
| Update Tax Maps              | \$1,500  |
| Assessment Update            | \$12,050 |
| Legal Expenses               | \$5,000  |
| Planning & Zoning            | \$1,000  |
| General Government Buildings | \$7,500  |
| Cemeteries                   | \$3,600  |
| Insurance                    | \$3,908  |
| NH Municipal Association     | \$563    |
| North Country Council        | \$368    |
| Financial Administration     | \$7,000  |
| Fire Department              | \$12,000 |
| Health Officer               | \$100    |
| Dog Officer                  | \$200    |
| Building Inspector           | \$500    |
| Emergency Management         | \$1,000  |
| Health Insurance             | \$13,693 |
| Highways & Streets           | \$50,000 |
| General Expense Highway      | \$25,000 |
| Fuel                         | \$3,500  |
| Solid Waste Collection       | \$32,880 |
| AVRRDD                       | \$17,509 |
| Administrative Costs         | \$100    |
| AV Mental Health             | \$309    |
| M&D Ambulance Service        | \$2,400  |
| Ambulance Chassis Fund       | \$2,500  |
| Direct Assistance            | \$1,500  |
| Human Services               | \$1,025  |
| Parks & Recreation           | \$750    |
| Library                      | \$8,570  |
| Other Conservation           | \$150    |

|                                       |                  |
|---------------------------------------|------------------|
| Computer Related Expenses             | \$10,340         |
| Interest on TAN                       | \$100            |
| Capital Reserve Fund (Bridge)         | \$10,000         |
| Capital Reserve Fund (Roads)          | \$50,000         |
| To Capital Projects Fund (Truck Fund) | \$10,000         |
| Payroll Expenses                      | \$5,000          |
| <b>Total Appropriations</b>           | <b>\$338,115</b> |

**2007 Tax Rate Calculation (MS-4)**

|                                        |                |
|----------------------------------------|----------------|
| Land Use Changes                       | \$0            |
| Yield Taxes                            | \$22,000       |
| Interest & Penalties                   | \$3,400        |
| Inventory Penalties                    | \$0            |
| Motor Vehicle Permits                  | \$45,000       |
| Other Licenses, Permits & Fees         | \$800          |
| Shared Revenue and Rooms & Meals       | \$1,575        |
| Meals & Rooms Tax Distribution         | \$13,675       |
| Highway BlockGrant                     | \$14,832       |
| Railroad Tax                           | \$346          |
| Other Government Payments              | \$128,200      |
| Interest on Investments                | \$24,000       |
| Pontook Hydro Ltd. Partnership         | \$0            |
| Transfer from Pontook Hydro Fund       | \$0            |
| Voted From December 31 Surplus         | \$0            |
| Unreserved Fund Balance - Reduce Taxes | \$0            |
| Total Revenues & Credits               | \$253,828      |
| Total Town Appropriations              | \$338,115      |
| Shared Revenues                        | \$2,384        |
| Overlay                                | \$10,116       |
| Net Town Appropriation                 | \$93,169       |
| Net School Appropriation               | \$581,507      |
| Adequate Education Grant               | \$135,109      |
| Local School Tax Effort                | \$361,868      |
| Net County Appropriation               | \$140,603      |
| State Education Tax                    | \$84,530       |
| Total of Town, School & County Tax     | \$679,908      |
| Less War Service Credits               | \$1,150        |
| Property Taxes to be Raised            | \$678,758      |
| <b>Tax Rate per \$1000</b>             |                |
| Town                                   | \$2.00         |
| County                                 | \$3.01         |
| Local School                           | \$7.76         |
| State Education                        | \$2.98         |
| <b>Total Tax Rate</b>                  | <b>\$15.75</b> |

**TOWN OF DUMMER, NH**

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen,  
Dummer, New Hampshire:

We have audited the accompanying financial statements of Town of Dummer as of December 31, 2006, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has chosen not to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Therefore, these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities. The financial statements presented do not contain separate statements for governmental, proprietary, if applicable, and fiduciary fund types, nor are major and non-major funds separately identified and classified. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented its discussion and analysis as required. The amounts that would be reported in the missing statements and the required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determinable.

Board of Selectmen  
Town of Dummer



In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Town of Dummer as of December 31, 2006, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compose Town of Dummer's basic financial statements. The Statement of Estimated and Actual Revenues and Statement of Appropriations, Expenditures and Encumbrances are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of Town of Dummer do not fairly present financial position, results of operations, and cash flows, if applicable, in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying supplemental schedules.

*Crane & Bell, PLLC*

November 19, 2007

GENERAL PURPOSE  
FINANCIAL STATEMENTS

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2006

|                                                 | Governmental Fund Types |                    |                  |
|-------------------------------------------------|-------------------------|--------------------|------------------|
|                                                 | General                 | Special<br>Revenue | Permanent        |
| <b>ASSETS</b>                                   |                         |                    |                  |
| Cash and cash equivalents                       | \$ 113,376              | \$ 3,125           | \$ -             |
| Investments                                     | 365,183                 | 323,855            | 27,779           |
| Taxes receivable, less allowance for abatements | 51,253                  | -                  | -                |
| Tax liens receivable                            | 5,756                   | -                  | -                |
| Tax deeded property                             | 1,402                   | -                  | -                |
| Notes receivable                                | 3,609                   | -                  | -                |
| Due from other funds                            | 891                     | -                  | -                |
| Total assets                                    | <u>\$ 541,470</u>       | <u>\$ 326,980</u>  | <u>\$ 27,779</u> |
| <b>LIABILITIES AND FUND EQUITY</b>              |                         |                    |                  |
| <i>Liabilities</i>                              |                         |                    |                  |
| Accounts and warrants payable                   | \$ 1,525                | \$ -               | \$ -             |
| Deposits in escrow                              | 1,111                   | -                  | -                |
| Due to Dummer School District                   | 235,676                 | -                  | -                |
| Deferred revenue                                | 26,139                  | -                  | -                |
| Due to other funds                              | -                       | 891                | -                |
| Total liabilities                               | <u>264,451</u>          | <u>891</u>         | <u>-</u>         |
| <i>Fund equity</i>                              |                         |                    |                  |
| Reserved for encumbrances                       | 6,615                   | -                  | -                |
| Reserved for endowments                         | -                       | -                  | 21,895           |
| Reserved for tax deeded property                | 1,402                   | -                  | -                |
| Designated for capital acquisition              | -                       | 150,116            | -                |
| Designated for specific purposes                | -                       | 175,973            | -                |
| Designated by trust instrument                  | -                       | -                  | 5,884            |
| Undesignated fund balance                       | 269,002                 | -                  | -                |
| Total fund equity                               | <u>277,019</u>          | <u>326,089</u>     | <u>27,779</u>    |
| Total liabilities and fund equity               | <u>\$ 541,470</u>       | <u>\$ 326,980</u>  | <u>\$ 27,779</u> |

| <u>Fiduciary<br/>Fund Types</u> |                                    |
|---------------------------------|------------------------------------|
| <u>Agency</u>                   | <u>Total<br/>(Memorandum Only)</u> |
| \$ -                            | \$ 116,501                         |
| 56,781                          | 773,598                            |
| -                               | 51,253                             |
| -                               | 5,756                              |
| -                               | 1,402                              |
| -                               | 3,609                              |
| -                               | 891                                |
| <u>\$ 56,781</u>                | <u>\$ 953,010</u>                  |

|               |                |
|---------------|----------------|
| \$ -          | \$ 1,525       |
| -             | 1,111          |
| 56,781        | 292,457        |
| -             | 26,139         |
| -             | 891            |
| <u>56,781</u> | <u>322,123</u> |

|                  |                   |
|------------------|-------------------|
| -                | 6,615             |
| -                | 21,895            |
| -                | 1,402             |
| -                | 150,116           |
| -                | 175,973           |
| -                | 5,884             |
| -                | 269,002           |
| <u>-</u>         | <u>630,887</u>    |
| <u>\$ 56,781</u> | <u>\$ 953,010</u> |

## TOWN OF DUMMER

Exhibit B

Dummer, New Hampshire

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2006

|                                                                                 | General           | Special<br>Revenue | Permanent        | Total<br>(Memorandum<br>Only) |
|---------------------------------------------------------------------------------|-------------------|--------------------|------------------|-------------------------------|
| <i>Revenues</i>                                                                 |                   |                    |                  |                               |
| Taxes                                                                           | \$ 173,476        | \$ -               | \$ -             | \$ 173,476                    |
| Licenses, permits and fees                                                      | 56,666            | -                  | -                | 56,666                        |
| Intergovernmental revenue                                                       | 32,626            | -                  | -                | 32,626                        |
| Charges for services                                                            | 39                | -                  | -                | 39                            |
| Other local sources                                                             | 162,895           | 16,540             | 1,259            | 180,694                       |
| Total revenues                                                                  | <u>425,702</u>    | <u>16,540</u>      | <u>1,259</u>     | <u>443,501</u>                |
| <i>Expenditures</i>                                                             |                   |                    |                  |                               |
| General government                                                              | 81,810            | -                  | -                | 81,810                        |
| Public safety                                                                   | 18,748            | -                  | -                | 18,748                        |
| Highways, streets and bridges                                                   | 67,243            | -                  | -                | 67,243                        |
| Solid waste                                                                     | 51,882            | -                  | -                | 51,882                        |
| Health and welfare                                                              | 1,425             | -                  | -                | 1,425                         |
| Culture and recreation                                                          | 750               | 5,472              | -                | 6,222                         |
| Conservation                                                                    | 150               | -                  | -                | 150                           |
| Debt service                                                                    | -                 | -                  | -                | -                             |
| Capital outlay                                                                  | 46,541            | -                  | -                | 46,541                        |
| Total expenditures                                                              | <u>268,549</u>    | <u>5,472</u>       | <u>-</u>         | <u>274,021</u>                |
| Excess (deficiency) of revenues<br>over expenditures                            | <u>157,153</u>    | <u>11,068</u>      | <u>1,259</u>     | <u>169,480</u>                |
| <i>Other financing sources (uses)</i>                                           |                   |                    |                  |                               |
| Transfers from other funds                                                      | 48,102            | 75,450             | -                | 123,552                       |
| Transfers to other funds                                                        | (27,011)          | (96,541)           | -                | (123,552)                     |
| Total other financing sources and<br>and uses                                   | <u>21,091</u>     | <u>(21,091)</u>    | <u>-</u>         | <u>-</u>                      |
| Excess (deficiency) of revenues over<br>expenditures and other sources and uses | <u>178,244</u>    | <u>(10,023)</u>    | <u>1,259</u>     | <u>169,480</u>                |
| Fund balance, January 1, as reported                                            | 133,629           | 336,112            | 26,520           | 496,261                       |
| Prior period adjustment (Note VI.)                                              | (34,854)          | -                  | -                | (34,854)                      |
| Fund balance, January 1, as restated                                            | <u>98,775</u>     | <u>336,112</u>     | <u>26,520</u>    | <u>461,407</u>                |
| Fund balance, December 31                                                       | <u>\$ 277,019</u> | <u>\$ 326,089</u>  | <u>\$ 27,779</u> | <u>\$ 630,887</u>             |

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

Exhibit C

|                                                                                 | General Fund      |                   | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------------------------------------------------------|-------------------|-------------------|----------------------------------------|
|                                                                                 | Budget            | Actual            |                                        |
| <i>Revenues</i>                                                                 |                   |                   |                                        |
| Taxes                                                                           | \$ 168,289        | \$ 164,761        | \$ (3,528)                             |
| Licenses, permits and fees                                                      | 50,961            | 56,666            | 5,705                                  |
| Intergovernmental revenue                                                       | 32,790            | 32,626            | (164)                                  |
| Charges for services                                                            | -                 | 39                | 39                                     |
| Other local sources                                                             | 6,000             | 162,895           | 156,895                                |
| Total revenues                                                                  | <u>258,040</u>    | <u>416,987</u>    | <u>158,947</u>                         |
| <i>Expenditures</i>                                                             |                   |                   |                                        |
| General government                                                              | 99,955            | 81,810            | 18,145                                 |
| Public safety                                                                   | 19,600            | 18,748            | 852                                    |
| Highways, streets and bridges                                                   | 78,166            | 67,243            | 10,923                                 |
| Solid waste                                                                     | 53,924            | 51,882            | 2,042                                  |
| Health and welfare                                                              | 3,125             | 1,425             | 1,700                                  |
| Culture and recreation                                                          | 750               | 750               | -                                      |
| Conservation                                                                    | 150               | 150               | -                                      |
| Debt service                                                                    | 100               | -                 | 100                                    |
| Capital outlay                                                                  | -                 | 46,841            | (46,841)                               |
| Total expenditures                                                              | <u>255,770</u>    | <u>268,849</u>    | <u>(13,079)</u>                        |
| Excess (deficiency) of revenues over expenditures                               | <u>2,270</u>      | <u>148,138</u>    | <u>145,868</u>                         |
| <i>Other financing sources (uses)</i>                                           |                   |                   |                                        |
| Transfers from other funds                                                      | 50,000            | 48,102            | (1,898)                                |
| Transfers to other funds                                                        | (77,270)          | (27,011)          | 50,259                                 |
| Total other financing sources and uses                                          | <u>(27,270)</u>   | <u>21,091</u>     | <u>48,361</u>                          |
| Excess (deficiency) of revenues over expenditures<br>and other sources and uses | <u>(25,000)</u>   | <u>169,229</u>    | <u>194,229</u>                         |
| Fund balance, January 1                                                         | <u>133,629</u>    | <u>133,629</u>    | <u>-</u>                               |
| Fund balance, December 31                                                       | <u>\$ 108,629</u> | <u>\$ 302,858</u> | <u>\$ 194,229</u>                      |

COMBINING AND INDIVIDUAL  
FUND STATEMENTS

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 2006

Exhibit A-1

|                                     | Pontook<br>Dam<br>Fund | Library<br>Fund | Capital<br>Reserve<br>Funds | Totals            |
|-------------------------------------|------------------------|-----------------|-----------------------------|-------------------|
| <b>ASSETS</b>                       |                        |                 |                             |                   |
| Cash and cash equivalents           | \$ -                   | \$ 3,125        | \$ -                        | \$ 3,125          |
| Investments                         | 172,848                | -               | 151,007                     | 323,855           |
| Accounts receivable                 | -                      | -               | -                           | -                 |
| Total assets                        | <u>\$ 172,848</u>      | <u>\$ 3,125</u> | <u>\$ 151,007</u>           | <u>\$ 326,980</u> |
| <b>LIABILITIES AND FUND BALANCE</b> |                        |                 |                             |                   |
| <i>Liabilities</i>                  |                        |                 |                             |                   |
| Due to other funds                  | <u>\$ -</u>            | <u>\$ -</u>     | <u>\$ 891</u>               | <u>\$ 891</u>     |
| Total liabilities                   | <u>-</u>               | <u>-</u>        | <u>891</u>                  | <u>891</u>        |
| <i>Fund balance</i>                 |                        |                 |                             |                   |
| Designated for capital acquisition  | -                      | -               | 150,116                     | 150,116           |
| Designated for specific purposes    | <u>172,848</u>         | <u>3,125</u>    | <u>-</u>                    | <u>175,973</u>    |
| Total fund balance                  | <u>172,848</u>         | <u>3,125</u>    | <u>150,116</u>              | <u>326,089</u>    |
| Total liabilities and fund balance  | <u>\$ 172,848</u>      | <u>\$ 3,125</u> | <u>\$ 151,007</u>           | <u>\$ 326,980</u> |

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

Exhibit A-2

|                                                                                 | Pontook<br>Dam<br>Fund | Library<br>Fund | Capital<br>Reserve<br>Funds | Totals            |
|---------------------------------------------------------------------------------|------------------------|-----------------|-----------------------------|-------------------|
| <i>Revenues</i>                                                                 |                        |                 |                             |                   |
| Charges for services                                                            | \$ -                   | \$ -            | \$ -                        | \$ -              |
| Other local sources                                                             | <u>8,251</u>           | <u>-</u>        | <u>8,289</u>                | <u>16,540</u>     |
| Total revenues                                                                  | <u>8,251</u>           | <u>-</u>        | <u>8,289</u>                | <u>16,540</u>     |
| <i>Expenditures</i>                                                             |                        |                 |                             |                   |
| General government                                                              | -                      | -               | -                           | -                 |
| Library                                                                         | <u>-</u>               | <u>5,472</u>    | <u>-</u>                    | <u>5,472</u>      |
| Total expenditures                                                              | <u>-</u>               | <u>5,472</u>    | <u>-</u>                    | <u>5,472</u>      |
| Excess (deficiency) of revenues over expenditures                               | <u>8,251</u>           | <u>(5,472)</u>  | <u>8,289</u>                | <u>11,068</u>     |
| <i>Other financing sources (uses)</i>                                           |                        |                 |                             |                   |
| Transfers from other funds                                                      | -                      | 5,450           | 70,000                      | 75,450            |
| Transfers to other funds                                                        | <u>(50,000)</u>        | <u>-</u>        | <u>(46,541)</u>             | <u>(96,541)</u>   |
| Total other financing sources and uses                                          | <u>(50,000)</u>        | <u>5,450</u>    | <u>23,459</u>               | <u>(21,091)</u>   |
| Excess (deficiency) of revenues over expenditures<br>and other sources and uses | (41,749)               | (22)            | 31,748                      | (10,023)          |
| Fund balance, January 1                                                         | <u>214,597</u>         | <u>3,147</u>    | <u>118,368</u>              | <u>336,112</u>    |
| Fund balance, December 31                                                       | <u>\$ 172,848</u>      | <u>\$ 3,125</u> | <u>\$ 150,116</u>           | <u>\$ 326,089</u> |

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINING BALANCE SHEET  
ALL PERMANENT FUNDS  
DECEMBER 31, 2006

Exhibit B-1

|                                    | Cemetery<br>Fund | Emma Enman<br>Library<br>Fund | Totals           |
|------------------------------------|------------------|-------------------------------|------------------|
| ASSETS                             |                  |                               |                  |
| Cash and cash equivalents          | \$ -             | \$ -                          | \$ -             |
| Investments                        | <u>26,914</u>    | <u>865</u>                    | <u>27,779</u>    |
| Total assets                       | <u>\$ 26,914</u> | <u>\$ 865</u>                 | <u>\$ 27,779</u> |
| LIABILITIES AND FUND BALANCE       |                  |                               |                  |
| <i>Liabilities</i>                 |                  |                               |                  |
| Due to other funds                 | <u>\$ -</u>      | <u>\$ -</u>                   | <u>\$ -</u>      |
| Total liabilities                  | <u>-</u>         | <u>-</u>                      | <u>-</u>         |
| <i>Fund balance</i>                |                  |                               |                  |
| Reserved for endowments            | 21,120           | 775                           | 21,895           |
| Designated by trust instrument     | <u>5,794</u>     | <u>90</u>                     | <u>5,884</u>     |
| Total fund balance                 | <u>26,914</u>    | <u>865</u>                    | <u>27,779</u>    |
| Total liabilities and fund balance | <u>\$ 26,914</u> | <u>\$ 865</u>                 | <u>\$ 27,779</u> |

TOWN OF DUMMER  
Dummer, New Hampshire  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
ALL PERMANENT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

Exhibit B-2

|                                                                                 | Cemetery<br>Fund        | Emma Enman<br>Library<br>Fund | Totals                  |
|---------------------------------------------------------------------------------|-------------------------|-------------------------------|-------------------------|
| <i>Revenues</i>                                                                 |                         |                               |                         |
| New funds                                                                       | \$ -                    | \$ -                          | \$ -                    |
| Interest on investments                                                         | <u>1,219</u>            | <u>40</u>                     | <u>1,259</u>            |
| Total revenues                                                                  | <u>1,219</u>            | <u>40</u>                     | <u>1,259</u>            |
| <i>Expenditures</i>                                                             | <u>-</u>                | <u>-</u>                      | <u>-</u>                |
| Excess (deficiency) of revenues over expenditures                               | <u>1,219</u>            | <u>40</u>                     | <u>1,259</u>            |
| <i>Other financing sources (uses)</i>                                           |                         |                               |                         |
| Transfers from special revenue funds                                            | -                       | -                             | -                       |
| Transfers to general fund                                                       | <u>-</u>                | <u>-</u>                      | <u>-</u>                |
| Total other financing sources and uses                                          | <u>-</u>                | <u>-</u>                      | <u>-</u>                |
| Excess (deficiency) of revenues over expenditures<br>and other sources and uses | 1,219                   | 40                            | 1,259                   |
| Fund balance, January 1                                                         | <u>25,695</u>           | <u>825</u>                    | <u>26,520</u>           |
| Fund balance, December 31                                                       | <u><u>\$ 26,914</u></u> | <u><u>\$ 865</u></u>          | <u><u>\$ 27,779</u></u> |

## SUPPLEMENTAL SCHEDULES

TOWN OF DUMMER  
Dummer, New Hampshire  
STATEMENT OF ESTIMATED AND ACTUAL REVENUES  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

Schedule 1

|                                       | Estimated      | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------------|----------------|----------------|----------------------------------------|
| <i>Taxes</i>                          |                |                |                                        |
| Property tax                          | \$ -           | \$ -           | \$ -                                   |
| Land use change tax                   | -              | -              | -                                      |
| Yield tax                             | 67,613         | 67,874         | 261                                    |
| Payment in lieu of taxes              | 88,676         | 82,479         | (6,197)                                |
| Interest and penalties                | <u>12,000</u>  | <u>14,408</u>  | <u>2,408</u>                           |
| Total taxes                           | <u>168,289</u> | <u>164,761</u> | <u>(3,528)</u>                         |
| <i>Licenses, permits and fees</i>     |                |                |                                        |
| Motor vehicle permit fees             | 50,000         | 55,404         | 5,404                                  |
| Other licenses, permits and fees      | <u>961</u>     | <u>1,262</u>   | <u>301</u>                             |
| Total licenses, permits and fees      | <u>50,961</u>  | <u>56,666</u>  | <u>5,705</u>                           |
| <i>Intergovernmental</i>              |                |                |                                        |
| Shared revenue block grant            | 3,959          | 3,959          | -                                      |
| Meals and rooms distributions         | 12,656         | 12,656         | -                                      |
| Highway block grant                   | 15,404         | 15,404         | -                                      |
| State and federal forest lands        | -              | -              | -                                      |
| Other state grants and reimbursements | <u>771</u>     | <u>607</u>     | <u>(164)</u>                           |
| Total intergovernmental revenue       | <u>32,790</u>  | <u>32,626</u>  | <u>(164)</u>                           |
| <i>Charges for services</i>           |                |                |                                        |
| Income from departments               | <u>-</u>       | <u>39</u>      | <u>39</u>                              |
| Total charges for services            | <u>-</u>       | <u>39</u>      | <u>39</u>                              |

TOWN OF DUMMER  
Dummer, New Hampshire  
STATEMENT OF ESTIMATED AND ACTUAL REVENUES  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

Schedule 1  
(Continued)

|                                                | Estimated         | Actual            | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------------------------|-------------------|-------------------|----------------------------------------|
| <i>Other local services</i>                    |                   |                   |                                        |
| Sale of municipal property                     | -                 | -                 | -                                      |
| Interest on investments                        | 6,000             | 9,805             | 3,805                                  |
| Rent of municipal property                     | -                 | 15                | 15                                     |
| Insurance dividends and reimbursements         | -                 | 686               | 686                                    |
| Other revenue                                  | -                 | 152,389           | 152,389                                |
|                                                | <u>6,000</u>      | <u>162,895</u>    | <u>156,895</u>                         |
| Total other local sources                      |                   |                   |                                        |
|                                                | <u>6,000</u>      | <u>162,895</u>    | <u>156,895</u>                         |
| Total revenues                                 | <u>258,040</u>    | <u>416,987</u>    | <u>158,947</u>                         |
| <i>Other financing sources</i>                 |                   |                   |                                        |
| Transfers from special revenue funds           | 50,000            | 48,102            | (1,898)                                |
| Transfers from permanent funds                 | -                 | -                 | -                                      |
|                                                | <u>50,000</u>     | <u>48,102</u>     | <u>(1,898)</u>                         |
| Total other financing sources                  |                   |                   |                                        |
|                                                | <u>50,000</u>     | <u>48,102</u>     | <u>(1,898)</u>                         |
| Total revenues and other<br>financing sources  | 308,040           | <u>\$ 465,089</u> | <u>\$ 157,049</u>                      |
| <i>Unreserved fund balance</i>                 |                   |                   |                                        |
| Used to reduce tax rate                        | 25,000            |                   |                                        |
| Voted from surplus for specific appropriations | -                 |                   |                                        |
|                                                | <u>-</u>          |                   |                                        |
| Total revenues and uses<br>of fund balance     | <u>\$ 333,040</u> |                   |                                        |

TOWN OF DUMMER  
Dummer, New Hampshire  
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

|                                       | Encumbered<br><u>From 2005</u> | Appropriations<br><u>2006</u> |
|---------------------------------------|--------------------------------|-------------------------------|
| <i>General Government</i>             |                                |                               |
| Executive                             | \$ -                           | \$ 35,000                     |
| Election and registration expenses    | -                              | 5,000                         |
| Financial administration              | -                              | 4,750                         |
| Revaluation of property               | -                              | 15,569                        |
| Legal expense                         | -                              | 15,000                        |
| Employee benefits                     | -                              | -                             |
| Planning and zoning                   | -                              | 1,500                         |
| General government building           | -                              | 8,500                         |
| Cemetery                              | -                              | 3,600                         |
| Insurance                             | -                              | 3,800                         |
| Advertising and regional associations | -                              | 886                           |
| Other general government              | -                              | 6,350                         |
| Total general government              | <u>-</u>                       | <u>99,955</u>                 |
| <i>Public safety</i>                  |                                |                               |
| Police                                | -                              | -                             |
| Ambulance                             | -                              | 4,900                         |
| Fire department                       | -                              | 13,000                        |
| Building inspection                   | -                              | 500                           |
| Emergency Management                  | -                              | 1,000                         |
| Other                                 | -                              | 200                           |
| Total public safety                   | <u>-</u>                       | <u>19,600</u>                 |
| <i>Highways and streets</i>           |                                |                               |
| Highways                              | -                              | 78,166                        |
| Total highways and streets            | <u>-</u>                       | <u>78,166</u>                 |
| <i>Solid waste</i>                    |                                |                               |
| Solid waste collection                | -                              | 31,924                        |
| Solid waste disposal                  | -                              | 22,000                        |
| Total solid waste                     | <u>-</u>                       | <u>53,924</u>                 |
| <i>Health and welfare</i>             |                                |                               |
| Health                                | -                              | 509                           |
| Animal control                        | -                              | -                             |
| Welfare                               | -                              | 2,616                         |
| Total health and welfare              | <u>-</u>                       | <u>3,125</u>                  |

| Expenditures<br>Net of Refunds | Encumbered<br>to 2007 | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------|-----------------------|----------------------------------------|
| \$ 35,136                      | \$ -                  | \$ (136)                               |
| 4,068                          | -                     | 932                                    |
| 9,509                          | -                     | (4,759)                                |
| 7,166                          | -                     | 8,403                                  |
| 9,324                          | -                     | 5,676                                  |
| 1,524                          | -                     | (1,524)                                |
| 387                            | -                     | 1,113                                  |
| 6,048                          | -                     | 2,452                                  |
| 1,829                          | -                     | 1,771                                  |
| 4,183                          | -                     | (383)                                  |
| 886                            | -                     | -                                      |
| 1,750                          | -                     | 4,600                                  |
| <u>81,810</u>                  | <u>-</u>              | <u>18,145</u>                          |
| -                              | -                     | -                                      |
| 4,900                          | -                     | -                                      |
| 12,851                         | -                     | 149                                    |
| 506                            | -                     | (6)                                    |
| 491                            | -                     | 509                                    |
| -                              | -                     | 200                                    |
| <u>18,748</u>                  | <u>-</u>              | <u>852</u>                             |
| 67,243                         | -                     | 10,923                                 |
| <u>67,243</u>                  | <u>-</u>              | <u>10,923</u>                          |
| 31,824                         | -                     | 100                                    |
| 20,058                         | -                     | 1,942                                  |
| <u>51,882</u>                  | <u>-</u>              | <u>2,042</u>                           |
| 309                            | -                     | 200                                    |
| -                              | -                     | -                                      |
| 1,116                          | -                     | 1,500                                  |
| <u>1,425</u>                   | <u>-</u>              | <u>1,700</u>                           |

Schedule 2  
(Continued)

TOWN OF DUMMER  
Dummer, New Hampshire  
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

|                                                | Encumbered<br>From 2005 | Appropriations<br>2006 |
|------------------------------------------------|-------------------------|------------------------|
| <i>Culture and recreation</i>                  |                         |                        |
| Recreation                                     | -                       | 750                    |
| Library                                        | -                       | -                      |
| Total culture and recreation                   | -                       | 750                    |
| <i>Conservation commission</i>                 | -                       | 150                    |
| <i>Debt service</i>                            |                         |                        |
| Interest on tax anticipation notes             | -                       | 100                    |
| Total debt service                             | -                       | 100                    |
| <i>Capital outlay</i>                          |                         |                        |
| Land, building and improvements                | -                       | -                      |
| Machinery, vehicles, and equipment             | -                       | -                      |
| Other capital improvements                     | 6,315                   | -                      |
| Total capital outlay                           | 6,315                   | -                      |
| Total expenditures                             | 6,315                   | 255,770                |
| <i>Other financing uses</i>                    |                         |                        |
| Transfer to permanent funds                    | -                       | -                      |
| Transfer to special revenue funds              | -                       | 77,270                 |
| Total other financing uses                     | -                       | 77,270                 |
| Total expenditures and other<br>financing uses | \$ 6,315                | \$ 333,040             |

| Expenditures<br>Net of Refunds | Encumbered<br>to 2007 | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------|-----------------------|----------------------------------------|
| 750                            | -                     | -                                      |
| <u>-</u>                       | <u>-</u>              | <u>-</u>                               |
| 750                            | -                     | -                                      |
| <u>-</u>                       | <u>-</u>              | <u>-</u>                               |
| 150                            | -                     | -                                      |
| <u>-</u>                       | <u>-</u>              | <u>-</u>                               |
| -                              | -                     | 100                                    |
| <u>-</u>                       | <u>-</u>              | <u>100</u>                             |
| 46,541                         | -                     | (46,541)                               |
| -                              | -                     | -                                      |
| <u>-</u>                       | <u>6,615</u>          | <u>(300)</u>                           |
| 46,541                         | 6,615                 | (46,841)                               |
| <u>268,549</u>                 | <u>6,615</u>          | <u>(13,079)</u>                        |
| -                              | -                     | -                                      |
| <u>27,011</u>                  | <u>-</u>              | <u>50,259</u>                          |
| <u>27,011</u>                  | <u>-</u>              | <u>50,259</u>                          |
| <u>\$ 295,560</u>              | <u>\$ 6,615</u>       | <u>\$ 37,180</u>                       |

**TOWN OF DUMMER, NH**

**RECEIPTS**

4131·Town Officers Expenses

|                      | <u>Name</u>                   | <u>Amount</u>   |
|----------------------|-------------------------------|-----------------|
| 4130·Executive       | Accounting Connection         | 170.00          |
|                      | Award Smiths                  | 71.00           |
|                      | Cassandra A. Tefft            | 201.76          |
|                      | Coos County Register of Deeds | 15.76           |
|                      | Cordwell, Sarah               | 60.00           |
|                      | Croteau, Oneil                | 100.00          |
|                      | Duchesne, Lorraine            | 100.00          |
|                      | First Bank Card               | 471.08          |
|                      | Joseph & Ellen Lepore         | 881.99          |
|                      | Letarte, Mariann              | 1,353.41        |
|                      | LHS Associates                | 127.30          |
|                      | Loven, Robert                 | 300.00          |
|                      | LRGH Occupational Health      | 46.00           |
|                      | Miller, Christopher           | 100.00          |
|                      | Moynihan, Claudette           | 100.14          |
|                      | NH Login                      | 15.00           |
|                      | NCIA                          | 245.32          |
|                      | NES Fire & Safety             | 212.00          |
|                      | NH City & Town Clerk Assoc.   | 40.00           |
|                      | NH Dept of Revenue            | 30.00           |
|                      | NHCTCA                        | 214.12          |
|                      | NHTCA/NHCTCA                  | 500.00          |
|                      | North Country Council         | 90.00           |
|                      | NRLI                          | 25.00           |
|                      | Office Depot                  | 731.98          |
|                      | Porter Office Machines        | 295.00          |
|                      | Price Digests                 | 164.00          |
|                      | PSNH                          | 116.19          |
|                      | Seventh Street Graphics       | 910.00          |
|                      | Staples Credit Plan           | 1,444.54        |
|                      | The Daily Sun                 | 199.08          |
|                      | Treasurer State of NH         | 137.50          |
|                      | US Postmaster                 | 116.00          |
|                      | Verizon                       | 121.94          |
|                      | WMR Spring Works              | 35.00           |
| Total 4130·Executive |                               | <u>9,741.11</u> |

# TOWN OF DUMMER, NH

## 4132 · Computers

|                       |          |
|-----------------------|----------|
| Accounting Connection | 550.00   |
| Dynatics, LLC         | 2,514.36 |
| NCIA Computer Center  | 90.00    |

**Total 4132 · Computers** **3,154.36**

## 4133 · Executive Wages

|                     |           |
|---------------------|-----------|
| Cassandra A. Tefft  | 1,823.96  |
| Cordwell, Sarah E   | 125.00    |
| Dubey, David G      | 700.00    |
| Hawkins, Elizabeth  | 700.00    |
| Holt, Christopher R | 1,400.00  |
| Jewett, Angela      | 1,125.00  |
| Lachance, Sarah     | 300.00    |
| Letarte, Mariann    | 20,660.15 |
| Wyman, A. Bradford  | 1,500.00  |

**Total 4133 · Executive Wages** **28,334.11**

## 4140 · Election, VS

|                         |        |
|-------------------------|--------|
| The Daily Sun           | 126.00 |
| Cordwell, Sarah         | 85.50  |
| Doherty, Craig          | 85.50  |
| Dummer Community Church | 99.00  |
| Elliott, Regina         | 177.00 |
| French, Roberta         | 238.50 |
| Glover, Carole B        | 85.50  |
| Hanson, Marcia          | 85.50  |
| Hawkins, Elizabeth      | 85.50  |
| Holt, Christopher R     | 85.50  |
| Letarte, Mariann C      | 473.42 |
| Soldano, Rosalie        | 67.50  |
| Wyman, A. Bradford      | 85.50  |

**Total 4140 · Election** **1,779.92**

## 4150 · Financial Administration

|                      |          |
|----------------------|----------|
| Dineen & Crane, PLLC | 6,500.00 |
|----------------------|----------|

**Total 4150 · Financial Administration** **6,500.00**

## 4152 · Revaluation of Property

|                             |           |
|-----------------------------|-----------|
| Avitar Associates N.E. Inc. | 15,328.34 |
|-----------------------------|-----------|

**Total 4152 · Revaluation of Property** **15,328.34**

## 4153 · Legal Expenses

|                         |          |
|-------------------------|----------|
| Michalik, James E. Esq  | 3,010.00 |
| Gardner, Fulton & Waugh | 2,136.69 |

**Total 4153 · Legal Expenses** **5,146.69**

|                                                      |                              |                 |
|------------------------------------------------------|------------------------------|-----------------|
| <b>4191 · Planning &amp; Zoning</b>                  |                              |                 |
|                                                      | Charest, Debra               | 32.48           |
|                                                      | Office of Energy & Planning  | 25.00           |
|                                                      | The Daily Sun                | <u>98.84</u>    |
| <b>Total 4191·Planning &amp; Zoning</b>              |                              | <b>156.32</b>   |
| <b>4194 · General Government Building</b>            |                              |                 |
|                                                      | Cordwell, Sarh               | 16.00           |
|                                                      | First Bankcard               | 246.00          |
|                                                      | Holt, Wayne M                | 507.66          |
|                                                      | Irving Oil Corporation       | 4,040.87        |
|                                                      | Lemieux, John                | 700.00          |
|                                                      | LRGH Occupational Healthcare | 91.00           |
|                                                      | NCIA                         | 23.65           |
|                                                      | NH Dept. of Labor            | 50.00           |
|                                                      | PSNH                         | 1,239.13        |
|                                                      | Soldano Electric             | 68.22           |
|                                                      | The Daily Sun                | 56.00           |
|                                                      | Verizon                      | <u>1,348.33</u> |
| <b>Total 4194 · General Government Building</b>      |                              | <b>8,386.86</b> |
| <b>4195·Cemeteries</b>                               |                              |                 |
|                                                      | Holt, Wayne M                | 1,626.78        |
|                                                      | Jewett, Rachel E             | 90.24           |
|                                                      | Enman, Daniel                | <u>182.78</u>   |
| <b>Total 4195·Cemeteries</b>                         |                              | <b>1,899.80</b> |
| <b>4196·Insurance</b>                                |                              |                 |
| <b>4196.01· Workers' Compensation</b>                |                              |                 |
|                                                      | Primex                       | 1,882.00        |
| <b>4196.04·Liability</b>                             |                              |                 |
|                                                      | Primex                       | <u>2,084.00</u> |
| <b>Total 4196·Insurance</b>                          |                              | <b>3,966.00</b> |
| <b>4197·Advertising &amp; Regional Assoc.</b>        |                              |                 |
|                                                      | NH Municipal Assoc.          | 563.19          |
|                                                      | North Country Council        | <u>367.92</u>   |
| <b>Total 4197·Advertisi ng &amp; Regional Assoc.</b> |                              | <b>931.11</b>   |
| <b>4199·Other General Government</b>                 |                              |                 |
|                                                      | Other                        | <u>0</u>        |
| <b>Total 4199·Other General Government</b>           |                              | <b>0</b>        |

## TOWN OF DUMMER, NH

### 4200·Public Safety

#### 4215·Ambulance

|                          |               |                 |
|--------------------------|---------------|-----------------|
| 4215.01·Operating        | Contribution  |                 |
|                          | M&D Ambulance | 2,400.00        |
| 4215.02·Chassis Fund     |               |                 |
|                          | M&D Ambulance | <u>2,500.00</u> |
| Total 4200·Public Safety |               | <b>4,900.00</b> |

#### 4220·Fire

|                   |                         |
|-------------------|-------------------------|
| Cordwell, Eugene  | 34.00                   |
| Milan Fire Dept.  | 10,000.00               |
| Doucette, Russell | 206.85                  |
|                   | <u>128.00</u>           |
| Total 4220·Fire   | <b><u>10,368.85</u></b> |

|                                |               |
|--------------------------------|---------------|
| 4240 Building Inspe ctor       | <u>530.82</u> |
| Total 4240·Building -Inspector | <b>530.82</b> |

### 4290·Emergency Management

|                                   |               |               |
|-----------------------------------|---------------|---------------|
|                                   | Loven, Robert | <u>194.04</u> |
| Total 4290· Emergen cy Management |               | <b>194.04</b> |

### 4300 · Highways & Administration

#### 4311·Administration

|                             |              |                  |
|-----------------------------|--------------|------------------|
|                             | Health Trust | <u>10,786.32</u> |
| Total 4311· Administ ration |              | <b>10,786.32</b> |

## TOWN OF DUMMER, NH

### 4312-Highway Maintenance

|                             |           |
|-----------------------------|-----------|
| Alpine Machine Company Inc. | 27.50     |
| Bacon, Donald               | 21,447.42 |
| Barrett Trucking Co., Inc.  | 3,210.78  |
| Berlin Insulation Co        | 1,110.00  |
| Bond Auto Parts, Inc        | 749.75    |
| Cross Machine, Inc.         | 13.75     |
| F.B.Spaulding Co.           | 1,192.75  |
| G & M Tire & Alignment      | 162.50    |
| Gonyer, Fred                | 100.00    |
| Howard P. Fairfield Inc.    | 2,491.84  |
| Kel Log Inc.                | 968.75    |
| Labonville, Inc             | 41.70     |
| Leon Costello Co.           | 150.00    |
| Liberty Internation Trucks  | 167.60    |
| Mason Enterprises           | 6,369.50  |
| McDevitt Trucks Inc         | 532.58    |
| Merriam Graves Corp.        | 134.80    |
| NH Correctional Industries  | 130.60    |
| Roberts, Peter              | 675.00    |
| Pike Industries             | 266.50    |
| Sanel Auto Parts            | 775.86    |
| Treasurer State of NH       | 240.43    |
| White Mountain Lumber       | 115.35    |

|                             |                    |                  |
|-----------------------------|--------------------|------------------|
| <b>Total 4312 - Highway</b> | <b>Maintenance</b> | <b>41,074.96</b> |
|-----------------------------|--------------------|------------------|

### 4314-Fuel

|                        |          |
|------------------------|----------|
| Rymes Propane & Oil    | 4,750.28 |
| Irving Oil Corporation | 104.00   |

|                        |  |                 |
|------------------------|--|-----------------|
| <b>Total 4314-Fuel</b> |  | <b>4,854.28</b> |
|------------------------|--|-----------------|

### Total 4315-General Highway

|                          |           |
|--------------------------|-----------|
| Bacon, Donald            | 17,428.10 |
| Bond Auto Parts, Inc.    | 227.90    |
| Howard P. Fairfield Inc. | 10,500.00 |

# TOWN OF DUMMER, NH

|                                            |                               |                  |
|--------------------------------------------|-------------------------------|------------------|
|                                            | .Merriam Graves Corp.         | 30.90            |
|                                            | New Hampshire Correctional In | 39.89            |
|                                            | P.M.S. LLC                    | 3,350.00         |
|                                            | Roberts, Peter                | 580.00           |
|                                            | Sanel Auto Parts              | 336.95           |
|                                            | White Mountain Lumber         | 6.58             |
|                                            | Young, Rodney                 | 150.00           |
|                                            |                               | <hr/>            |
| <b>Total 4315 · General Highway</b>        |                               | <b>32,650.32</b> |
| <b>Total 4300 · Highways &amp; Streets</b> |                               | <b>89,182.46</b> |
|                                            |                               | <hr/>            |

## 4320·Sanitation

|                           |                      |           |
|---------------------------|----------------------|-----------|
| <b>4323 · Solid Waste</b> | <b>Collection</b>    |           |
|                           | Milan Excavating Inc | 32,880.00 |
|                           |                      | <hr/>     |
|                           |                      | 32,880.00 |

|              |                     |                         |                  |
|--------------|---------------------|-------------------------|------------------|
| <b>Total</b> | <b>4323 · Solid</b> | <b>Waste Collection</b> | <b>34,392.93</b> |
|--------------|---------------------|-------------------------|------------------|

|                           |                       |                  |
|---------------------------|-----------------------|------------------|
| <b>4324· Solid Waste</b>  | <b>Disposal</b>       |                  |
|                           | AVRRDD                | 1,715.25         |
|                           | AVRRDD Mt. Carberry   | 14,982.54        |
|                           |                       | <hr/>            |
| <b>Total 4324 · Solid</b> | <b>Waste Disposal</b> | <b>16,697.79</b> |

## 4400·Health

|                                             |                                 |               |
|---------------------------------------------|---------------------------------|---------------|
| <b>4415·Health Agencies &amp; Hospitals</b> |                                 |               |
|                                             | Northern Health Services        | 309.00        |
|                                             |                                 | <hr/>         |
| <b>Total 4415 · Health</b>                  | <b>Agencies &amp; Hospitals</b> | <b>309.00</b> |

# TOWN OF DUMMER, NH

## 4440-Welfare

### 4442-Direct Assistance

|                      |               |
|----------------------|---------------|
| Freemont Investments | 350.00        |
| Munces Superior Inc. | <u>300.06</u> |

**Total 4442 · Direct Assistance 650.06**

### 4449-Other Welfare

|                      |               |
|----------------------|---------------|
| Senior Meals Program | 150.00        |
| Tri-County           | <u>875.00</u> |

**Total 4440 · Other Welfare 1,025.00**

**Total 4440 · Welfare**

## 4500-Culture & Recreation

### 4520-Parks & Recreation

|                               |               |
|-------------------------------|---------------|
| Milan, Town of                | 250.00        |
| Northern forest Heritage Park | <u>500.00</u> |

**Total 4520-Parks & Recreation 750.00**

### 4550-Library

|                       |                 |
|-----------------------|-----------------|
| Dummer Public Library | 8,570.00        |
| Ruediger, Elizabeth   | <u>2,439.00</u> |

**Total 4550-Library 11,009.00**

## 4600-Conservation

### 4611-Coservation Administration

|                             |               |
|-----------------------------|---------------|
| Conservation Administration | <u>150.00</u> |
|-----------------------------|---------------|

**Total 4611-Coservation Administration 150.00**

## 4915-Trans. To Capital Reserve Funds

### 4915.01-Road Cap Reserve Fund

|             |                  |
|-------------|------------------|
| Transferred | <u>50,000.00</u> |
|-------------|------------------|

**Total 4915.01-Road Capital Reserved Fund 50,000.00**

### 4915.03-Truck Capital Reserve Fund

|          |                  |
|----------|------------------|
| Transfer | <u>10,000.00</u> |
|----------|------------------|

**Total 4915.03-Truck Capital Reserve Fund 10,000.00**

**TOWN OF DUMMER, NH**

|                                                  |                  |
|--------------------------------------------------|------------------|
| <b>4915.04 Bridge Capital Reserve Fund</b>       |                  |
| Transfer                                         | 10,000.00        |
| <b>Total 4915.04 Bridge Capital Reserve Fund</b> | <b>10,000.00</b> |
| <br>                                             |                  |
| Total 4915 Trans. To Capital Reserve Funds       | 70,000.00        |
|                                                  | <b>70,000.00</b> |

|                                                  |                   |
|--------------------------------------------------|-------------------|
| <b>4930 Payments to Other Governments</b>        |                   |
| <b>4933 Local Education Taxes Assessed</b>       |                   |
| Dummer School District                           | 460,676.00        |
| <b>Total 4933 Local Education Taxes Assessed</b> | <b>460,676.00</b> |
| <b>4930 Payments to Other Governments</b>        |                   |
| Bisson, Donald Treasurer                         | 140,603.00        |
| <b>Total 4930 Payments to Other Governments</b>  | <b>140,603.00</b> |

**6560 Payroll Expenses**

|                                    |                 |
|------------------------------------|-----------------|
| Bacon, Donald                      | 4,610.16        |
| Cordwell, Sarah E                  | 16.10           |
| Doherty, Craig                     | 6.54            |
| Dubey, David G                     | 59.15           |
| Elliott, Regena                    | 11.71           |
| Enman, Daniel                      | 9.30            |
| French, Roberta A                  | 20.01           |
| Glover, Carol B                    | 6.63            |
| Hanson, Marcia                     | 6.54            |
| Hawkins, Elizabeth                 | 60.18           |
| Holt, Christopher R                | 113.73          |
| Holt, Wayne M                      | 107.49          |
| Jewett, Angela                     | 87.19           |
| Lachance, Sarah                    | 22.95           |
| Letarte, Mariann C                 | 1,661.26        |
| Ruediger, Elizabeth                | 206.10          |
| Soldano, Rosalie                   | 5.08            |
| Tefft, Cassandra                   | 114.75          |
| Wyman, A. Bradford                 | 121.38          |
| No name-Liability Adjust           | -8.58           |
| <b>Total 6560 Payroll Expenses</b> | <b>7,237.67</b> |

TOWN OF DUMMER, NH

4910-Interfund Operating Transfers

4913-Trans. To Capital Projects

4913A-Capital Roads

Bacon, Donald 16,388.80

Mason Enterprises 8,373.00

Roberts, Peter 12,594.00

Total 4913A - Capital Roads 37,355.80

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER, NEW HAMPSHIRE Year Ending 12/31/2007

DEBITS

| UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR* |       | 2007   | PRIOR LEVIES |             |         |
|-------------------------------------------------|-------|--------|--------------|-------------|---------|
|                                                 |       |        | 2006         | 2005        | 2004+   |
| Property Taxes                                  | #3110 | XXXXXX | \$ 50,027.00 | \$ 1,125.00 | \$ 0.00 |
| Resident Taxes                                  | #3180 | XXXXXX | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Land Use Change Taxes                           | #3120 | XXXXXX | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Timber Yield Taxes                              | #3185 | XXXXXX | \$ 101.02    | \$ 0.00     | \$ 0.00 |
| Excavation Tax (@ \$.02/yd)                     | #3187 | XXXXXX | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Utility Charges                                 | #3189 | XXXXXX | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Betterment Taxes                                |       | XXXXXX | \$ 0.00      | \$ 0.00     | \$ 0.00 |
|                                                 |       | XXXXXX |              |             |         |
|                                                 |       | XXXXXX |              |             |         |

TAXES COMMITTED THIS FISCAL YEAR

|                           |       |               |              |
|---------------------------|-------|---------------|--------------|
| Property Taxes            | #3110 | \$ 692,379.00 | \$ 54,850.60 |
| Resident Taxes            | #3180 | \$ 0.00       | \$ 0.00      |
| Land Use Change Taxes     | #3120 | \$ 34.50      | \$ 0.00      |
| Timber Yield Taxes        | #3185 | \$ 22,041.12  | \$ 0.00      |
| Excavation Tax @ \$.02/yd | #3187 | \$ 0.00       | \$ 0.00      |
| Utility Charges           | #3189 | \$ 0.00       | \$ 0.00      |
| Betterment Taxes          |       | \$ 0.00       | \$ 0.00      |
|                           |       |               |              |
|                           |       |               |              |

FOR DRA USE ONLY

OVERPAYMENTS

|                           |       |               |               |             |         |
|---------------------------|-------|---------------|---------------|-------------|---------|
| Remaining From Prior Year |       | \$ 45.71      |               |             |         |
| New This Fiscal Year      |       | \$ 1,342.87   |               |             |         |
|                           |       |               |               |             |         |
|                           |       |               |               |             |         |
| Interest - Late Tax       | #3190 | \$ 556.07     | \$ 2,438.78   | \$ 171.97   | \$ 0.00 |
| Resident Tax Penalty      | #3190 | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| TOTAL DEBITS              |       | \$ 716,399.27 | \$ 107,417.40 | \$ 1,296.97 | \$ 0.00 |

\*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER, NEW HAMPSHIRE Year Ending 12/31/2007

CREDITS

| REMITTED TO TREASURER               | 2007          | PRIOR LEVIES |             |         |
|-------------------------------------|---------------|--------------|-------------|---------|
|                                     |               | 2006         | 2005        | 2004+   |
| Property Taxes                      | \$ 640,351.79 | \$ 98,521.01 | \$ 1,125.00 | \$ 0.00 |
| Resident Taxes                      | \$ 0.00       | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Land Use Change Taxes               | \$ 34.50      | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Timber Yield Taxes                  | \$ 22,041.12  | \$ 101.02    | \$ 0.00     | \$ 0.00 |
| Interest & Penalties                | \$ 556.07     | \$ 2,438.78  | \$ 171.97   | \$ 0.00 |
| Excavation Tax @ \$.02/yd           | \$ 0.00       | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Utility Charges                     | \$ 0.00       | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Converted To Liens (Principal only) | \$ 0.00       | \$ 5,893.59  | \$ 0.00     | \$ 0.00 |
| Betterment Taxes                    | \$ 0.00       | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Discounts Allowed                   | \$ 0.00       | \$ 0.00      | \$ 0.00     | \$ 0.00 |
| Prior Year Overpayments Assigned    | \$ 45.71      |              |             |         |

ABATEMENTS MADE

|                           |           |           |         |         |
|---------------------------|-----------|-----------|---------|---------|
| Property Taxes            | \$ 719.00 | \$ 463.00 | \$ 0.00 | \$ 0.00 |
| Resident Taxes            | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
| Land Use Change Taxes     | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
| Timber Yield Taxes        | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
| Excavation Tax @ \$.02/yd | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
| Utility Charges           | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
| Betterment Taxes          | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |
|                           |           |           |         |         |
| CURRENT LEVY DEEDED       | \$ 0.00   | \$ 0.00   | \$ 0.00 | \$ 0.00 |

UNCOLLECTED TAXES -- END OF YEAR #1080

|                                     |               |               |             |         |
|-------------------------------------|---------------|---------------|-------------|---------|
| Property Taxes                      | \$ 51,308.21  | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Resident Taxes                      | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Land Use Change Taxes               | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Timber Yield Taxes                  | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Excavation Tax @ \$.02/yd           | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Utility Charges                     | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Betterment Taxes                    | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Remaining Overpayments - Prior Yrs. | \$ 0.00       |               |             |         |
| Remaining Overpayments - This Year  | \$ 1,342.87   |               |             |         |
| This Years' Overpayments Returned   | \$ 0.00       |               |             |         |
| Prior Years' Overpayments Returned  | \$ 0.00       |               |             |         |
| TOTAL CREDITS                       | \$ 716,399.27 | \$ 107,417.40 | \$ 1,296.97 | \$ 0.00 |

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER, NEW HAMPSHIRE Year Ending 12/31/2007

DEBITS

| UNREDEEMED & EXECUTED<br>LIENS      | 2007    | PRIOR LEVIES |             |             |
|-------------------------------------|---------|--------------|-------------|-------------|
|                                     |         | 2006         | 2005        | 2004+       |
| Unredeemed Liens Beginning of FY    |         | \$ 0.00      | \$ 4,160.00 | \$ 1,595.72 |
| Liens Executed During FY            | \$ 0.00 | \$ 6,661.81  | \$ 0.00     | \$ 0.00     |
| Unredeemed Elderly Liens Beg. of FY |         | \$ 0.00      | \$ 0.00     | \$ 0.00     |
| Elderly Liens Executed During FY    | \$ 0.00 | \$ 0.00      |             |             |
| Interest & Costs Collected          | \$ 0.00 | \$ 0.00      | \$ 441.41   | \$ 301.87   |
|                                     |         |              |             |             |
|                                     |         |              |             |             |
| TOTAL LIEN DEBITS                   | \$ 0.00 | \$ 6,661.81  | \$ 4,601.41 | \$ 1,897.59 |

CREDITS

| REMITTED TO TREASURER              |       | 2007    | PRIOR LEVIES |             |             |
|------------------------------------|-------|---------|--------------|-------------|-------------|
|                                    |       |         | 2006         | 2005        | 2004+       |
| Redemptions                        |       | \$ 0.00 | \$ 0.00      | \$ 3,429.94 | \$ 1,387.21 |
| Interest & Costs Collected         | #3190 | \$ 0.00 | \$ 0.00      | \$ 441.41   | \$ 301.87   |
| Abatements of Unredeemed Liens     |       | \$ 0.00 | \$ 0.00      | \$ 0.00     | \$ 0.00     |
| Liens Deeded to Municipality       |       | \$ 0.00 | \$ 0.00      | \$ 0.00     | \$ 0.00     |
|                                    |       |         |              |             |             |
| Unredeemed Liens End of FY         | #1110 | \$ 0.00 | \$ 6,661.81  | \$ 730.06   | \$ 208.51   |
| Unredeemed Elderly Liens End of FY |       | \$ 0.00 | \$ 0.00      | \$ 0.00     | \$ 0.00     |
| TOTAL LIEN CREDITS                 |       | \$ 0.00 | \$ 6,661.81  | \$ 4,601.41 | \$ 1,897.59 |

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? yes

TAX COLLECTOR'S SIGNATURE Mariann Letarte DATE 1/31/08  
Mariann Letarte

**REPORT OF  
TRUST FUNDS**

# REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ 363,624.10

Please insert the total of ALL funds here

Town/City Of: Dummer

For Year Ended: 2007

## CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Paul H. Holt Sarah Lachance.

Loraine Diane Holt Signed by the Trustees of Trust Funds

Edward G. Suar on this date 1/22/2008

Print and sign

## REMINDERS FOR TRUSTEES

1. **SIGNATURES** - Print and sign on lines provided above.
2. **INVESTMENT POLICY** - RSA 31:32 requires the trustees to adopt an investment policy and review and confirm this policy at least annually.
3. **PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE**- RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
4. **WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. [www.nh.gov/nhdoj/charitable/](http://www.nh.gov/nhdoj/charitable/)
5. **FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
6. **CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
7. **WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

## FOR DRA USE ONLY

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
PO Box 487, Concord, NH 03302-0487  
(603) 271-3397

MS-9  
Rev. 08/05

| FOR YEAR ENDING 2007 |             |                  |                    |                    |                      |                  |                             |
|----------------------|-------------|------------------|--------------------|--------------------|----------------------|------------------|-----------------------------|
| ***Principal***      |             |                  | ***Income***       |                    |                      |                  | pg 3 MS9                    |
|                      | Withdrawals | End Year Balance | Begin Year Balance | Income During Year | Expended During Year | End Year Balance | Grand Total P&I End of Year |
| 1)                   |             | 9,170.44         | 726.45             | 503.69             | 0.00                 | 1,230.14         | 10,400.58                   |
| 2)                   |             | 200.00           | 21.06              | 10.95              | 0.00                 | 32.01            | 232.01                      |
| 3)                   |             | 300.00           | 683.74             | 50.56              | 0.00                 | 734.30           | 1,034.30                    |
| 4)                   |             | 500.00           | 1,804.89           | 117.34             | 0.00                 | 1,922.23         | 2,422.23                    |
| 5)                   |             | 200.00           | 104.18             | 14.93              | 0.00                 | 119.11           | 319.11                      |
| 6)                   |             | 400.00           | 419.37             | 40.98              | 0.00                 | 460.35           | 860.35                      |
| 7)                   |             | 200.00           | 29.22              | 10.95              | 0.00                 | 40.17            | 240.17                      |
| 8)                   |             | 500.00           | 464.14             | 48.55              | 0.00                 | 512.69           | 1,012.69                    |
| 9)                   |             | 250.00           | 28.02              | 14.60              | 0.00                 | 42.62            | 292.62                      |
| 10)                  |             | 300.00           | 36.05              | 18.03              | 0.00                 | 54.08            | 354.08                      |
| 11)                  |             | 100.00           | 7.27               | 4.34               | 0.00                 | 11.61            | 111.61                      |
| 12)                  |             | 200.00           | 30.54              | 11.02              | 0.00                 | 41.56            | 241.56                      |
| 13)                  |             | 100.00           | 9.41               | 6.52               | 0.00                 | 15.93            | 115.93                      |
| 14)                  |             | 350.00           | 48.89              | 20.59              | 0.00                 | 69.48            | 419.48                      |
| 15)                  |             | 600.00           | 563.68             | 58.96              | 0.00                 | 622.64           | 1,222.64                    |
| 16)                  |             | 500.00           | 74.99              | 29.53              | 0.00                 | 104.52           | 604.52                      |
| 17)                  |             | 500.00           | 58.38              | 28.99              | 0.00                 | 87.37            | 587.37                      |
| 18)                  |             | 300.00           | 32.54              | 17.88              | 0.00                 | 50.42            | 350.42                      |
| 19)                  |             | 1,000.00         | 95.52              | 55.36              | 0.00                 | 150.88           | 1,150.88                    |
| 20)                  |             | 400.00           | 42.64              | 22.24              | 0.00                 | 64.88            | 464.88                      |
| 21)                  |             | 300.00           | 42.10              | 18.25              | 0.00                 | 60.35            | 360.35                      |
| 22)                  |             | 300.00           | 42.71              | 18.25              | 0.00                 | 60.96            | 360.96                      |
| 23)                  |             | 100.00           | 12.06              | 7.19               | 0.00                 | 19.25            | 119.25                      |
| 24)                  |             | 300.00           | 37.15              | 18.06              | 0.00                 | 55.21            | 355.21                      |
| 25)                  |             | 300.00           | 37.15              | 18.06              | 0.00                 | 55.21            | 355.21                      |
| 26)                  |             | 300.00           | 44.25              | 18.25              | 0.00                 | 62.50            | 362.50                      |
| 27)                  |             | 300.00           | 39.40              | 18.14              | 0.00                 | 57.54            | 357.54                      |
| 28)                  |             | 300.00           | 43.30              | 18.25              | 0.00                 | 61.55            | 361.55                      |
| 29)                  |             | 300.00           | 35.20              | 17.98              | 0.00                 | 53.18            | 353.18                      |
| 30)                  |             | 150.00           | 23.25              | 7.74               | 0.00                 | 30.99            | 180.99                      |
| 31)                  |             | 600.00           | 53.85              | 33.28              | 0.00                 | 87.13            | 687.13                      |
| 32)                  |             | 150.00           | 16.25              | 7.43               | 0.00                 | 23.68            | 173.68                      |
| 33)                  |             | 600.00           | 31.38              | 32.72              | 0.00                 | 64.10            | 664.10                      |
| 34)                  |             | 600.00           | 31.38              | 32.72              | 0.00                 | 64.10            | 664.10                      |
| 35)                  |             | 450.00           | 23.21              | 24.51              | 0.00                 | 47.72            | 497.72                      |
|                      | 0.00        | 21,120.44        | 5,793.62           | 1,376.84           | 0.00                 | 7,170.46         | 28,290.90                   |
| 1)                   |             | 70,000.00        | 6,475.75           | 3,781.10           | 0.00                 | 10,256.85        | 80,256.85                   |
| 2)                   |             | 54,349.25        | 1,900.33           | 2,305.95           | 0.00                 | 4,206.28         | 58,555.53                   |
| 3)                   |             | 80,253.82        | 8,027.42           | 4,382.22           | 0.00                 | 12,409.64        | 92,663.46                   |
| 4)                   |             | 774.58           | 89.97              | 44.11              | 0.00                 | 134.08           | 908.66                      |
| 5)                   |             | 85,000.00        | 3,820.90           | 3,260.02           | 0.00                 | 7,080.92         | 92,080.92                   |
| 6)                   |             | 9,612.58         | 824.70             | 430.50             | 0.00                 | 1,255.20         | 10,867.78                   |
|                      | 0.00        | 290,377.65       | 21,139.07          | 14,203.90          | 0.00                 | 34,087.77        | 335,333.20                  |
|                      |             |                  |                    |                    |                      |                  | 363,624.10                  |

| REPORT OF THE TRUST FUNDS OF THE TOWN OF DUMMER |            |                                   |                         |                      |                    |                   |                    |
|-------------------------------------------------|------------|-----------------------------------|-------------------------|----------------------|--------------------|-------------------|--------------------|
| MS9 pg 2                                        |            |                                   |                         |                      | ***Principal***    |                   |                    |
|                                                 | Created    | Name of Trust Fund                | Purpose of Trust        | How Invested         | Begin Year Balance | New Funds Created | \$ Gains or Losses |
| 1)                                              | 6/11/1990  | Lovejoy                           | Perpetual Cemetary Care | MBIA                 | 9,170.44           |                   |                    |
| 2)                                              | 2/1/1932   | AM AJ Newell                      | " "                     | MBIA                 | 200.00             |                   |                    |
| 3)                                              | 10/6/1941  | DT Wentworth                      | " "                     | MBIA                 | 300.00             |                   |                    |
| 4)                                              | 3/1/1963   | Miles & Bickford                  | " "                     | MBIA                 | 500.00             |                   |                    |
| 5)                                              | 10/29/1965 | Leon R Farwell                    | " "                     | MBIA                 | 200.00             |                   |                    |
| 6)                                              | 12/8/1966  | H&H Faulkenham                    | " "                     | MBIA                 | 400.00             |                   |                    |
| 7)                                              | 8/11/1967  | Thomas Sheilds                    | " "                     | MBIA                 | 200.00             |                   |                    |
| 8)                                              | 8/25/1970  | P&L Littlehale                    | " "                     | MBIA                 | 500.00             |                   |                    |
| 9)                                              | 5/10/1971  | H & Rachel Holt                   | " "                     | MBIA                 | 250.00             |                   |                    |
| 10)                                             | 8/22/1977  | J&K Emery                         | " "                     | MBIA                 | 300.00             |                   |                    |
| 11)                                             | 6/4/1979   | WM Cameron                        | " "                     | MBIA                 | 100.00             |                   |                    |
| 12)                                             | 8/8/1980   | Blanche Goud                      | " "                     | MBIA                 | 200.00             |                   |                    |
| 13)                                             | 7/6/1982   | E R Allan                         | " "                     | MBIA                 | 100.00             |                   |                    |
| 14)                                             | 11/6/1984  | A Brown & T Smith                 | " "                     | MBIA                 | 350.00             |                   |                    |
| 15)                                             | 6/29/1989  | Cemetery Fund                     | " "                     | MBIA                 | 600.00             |                   |                    |
| 16)                                             | 2/23/1990  | J&V Dinsmore                      | " "                     | MBIA                 | 500.00             |                   |                    |
| 17)                                             | 11/2/1993  | RCM Glover                        | " "                     | MBIA                 | 500.00             |                   |                    |
| 18)                                             | 7/6/1993   | Wight Lot C Lacey                 | " "                     | MBIA                 | 300.00             |                   |                    |
| 19)                                             | 10/26/1994 | George Derby                      | " "                     | MBIA                 | 1,000.00           |                   |                    |
| 20)                                             | 9/8/1995   | Clyde & Phyllis Holt              | " "                     | MBIA                 | 400.00             |                   |                    |
| 21)                                             | 8/1/1996   | Jack Bourbeau                     | " "                     | MBIA                 | 300.00             |                   |                    |
| 22)                                             | 11/21/1997 | Phillip & Rita Faucher            | " "                     | MBIA                 | 300.00             |                   |                    |
| 23)                                             | 6/7/1996   | D E Enman                         | " "                     | MBIA                 | 100.00             |                   |                    |
| 24)                                             | 6/25/1999  | Goodrum & Corcoran                | " "                     | MBIA                 | 300.00             |                   |                    |
| 25)                                             | 6/25/1999  | C&M Wentworth                     | " "                     | MBIA                 | 300.00             |                   |                    |
| 26)                                             | 11/24/1999 | P&P Wentworth                     | " "                     | MBIA                 | 300.00             |                   |                    |
| 27)                                             | 11/24/1999 | R&E Faulkenham                    | " "                     | MBIA                 | 300.00             |                   |                    |
| 28)                                             | 12/17/1999 | C&R Elliott                       | " "                     | MBIA                 | 300.00             |                   |                    |
| 29)                                             | 3/24/2000  | D Bergeron                        | " "                     | MBIA                 | 300.00             |                   |                    |
| 30)                                             | 11/27/2000 | Olive Lemire                      | " "                     | MBIA                 | 150.00             |                   |                    |
| 31)                                             | 11/27/2000 | Ruth Silver                       | " "                     | MBIA                 | 600.00             |                   |                    |
| 32)                                             | 12/3/2001  | Earl Anderson                     | " "                     | MBIA                 | 150.00             |                   |                    |
| 33)                                             | 9/26/2005  | C&K Doherty                       | " "                     | MBIA                 | 600.00             |                   |                    |
| 34)                                             | 10/10/2005 | R&J Corcoran                      | " "                     | MBIA                 | 600.00             |                   |                    |
| 35)                                             | 10/10/2005 | Marcel Campbell                   | " "                     | MBIA                 | 450.00             |                   |                    |
| <b>TOTALS =</b>                                 |            |                                   |                         |                      | <b>21,120.44</b>   | <b>0.00</b>       | <b>0.00</b>        |
| 1)                                              | 3/24/2000  | Bridge Cap Reserve Fund           | Bridges                 | MBIA                 | 60,000.00          | 10,000.00         |                    |
| 2)                                              | 11/1/1999  | Road Cap Reserve Fund             | Roads                   | MBIA                 | 4,349.25           | 50,000.00         |                    |
| 3)                                              | 1/1/1998   | Truck Cap Reserve                 | Truck                   | MBIA                 | 70,253.82          | 10,000.00         |                    |
| 4)                                              | 8/14/2001  | Erma Enman Library Trust          | Library                 | MBIA                 | 774.58             |                   |                    |
| 5)                                              | 10/16/2003 | Tuition Expendable Trust          | Tuition                 | MBIA                 | 45,000.00          | 40,000.00         |                    |
| 6)                                              | 1/31/2006  | Jennifer Leigh Solar Whalen Trust | Scholarship             | American Century Inv | 7,135.00           | 2,477.58          |                    |
| <b>TOTALS =</b>                                 |            |                                   |                         |                      | <b>187,512.65</b>  | <b>112,477.58</b> | <b>0.00</b>        |
|                                                 |            |                                   |                         |                      |                    |                   |                    |

## TOWN OF DUMMER, NH

### Library Report 2007-2008

2007 was a year of "upgrades" for the library. We have a new Dell computer with a wide-screen monitor for easy viewing and a new color printer/fax/scanner for multiple uses. We have purchased Microsoft Office 2007 for report writing and basic utility. Additionally, we have a new cataloging system called Resource Mate which allows DPL to access the Library of Congress database and import information for processing new and existing materials. The system also keeps track of circulation with detailed reports of "who" is checking out "what" types of materials. It has proven very handy to have a centralized and computerized card catalogue system.

Local geologist, Carlton Hot, generously donated a collection of rocks and minerals to the library and is now on display. Stop in and check out all the amazing specimens.

The library joined the Junior Library Guild and will be receiving a new book each month in the category of junior non-fiction. We have already received several delightful titles based on the life of architect, Frank Lloyd Wright, America's villain: Benedict Arnold and a book detailing the race to discover America.

The library has also joined the Arts Alliance of Northern New Hampshire. AANNH sponsors statewide cultural events. We hope to tap into this creative vein that courses through the state and plan to host an event in 2008.

This year's summer Reading Program was themed: "Reading Road Trip U.S.A.". We had a handful of children for the tow-day program. The children took home a mini-globe, a travel atlas, a compass necklace, geography based books and a cool CD holder for keeping tracks of tunes while on the road. We explored Google Earth and introduced orienteering and mapping skills. Next year's theme is "G" day for Reading" and will focus on the "the land down under".

In August, we had a book sale held by the Friends at Milan Old Home Days. Unfortunately, the attendance MOHD was low this year due to conflicting events scheduled on the same day, but those who came by our table enjoyed seeing the new materials we have received at the library and purchased a few extras for their own reading pleasure.

## **TOWN OF DUMMER, NH**

On Halloween, we continued the tradition by handing out candy to our little ghouls and goblins here at the library. We made refrigerator magnets to give out along with the treats.

For Veteran's Day, the library joined forces with the Milan Public Library to host a display of combat boots representing soldiers killed in the Iraq war. "Eyes Wide Shut" made a stop at our little library before continuing on to the Fortier Library at the technical college in Berlin. We had a very nice response to the display as the thought of the sacrifice of our soldiers and their families tugs at everyone's heart strings.

Also in November, the Friends hosted the annual Harvest Soup Supper. Approximately 100 of our friends and neighbors came together for a meal that warmed our bodies and our collective souls. We had a table representing the new materials in the library and local author, Sue Howard Solar was present for a book signing of "Lethal Leaf Peepers", the first of a four-part series of novels based in the granite state. Sue also donated a portion of her proceeds to the library for continued programming as well as offering her time to volunteer on Thursday evenings. The soup supper was again a great success and we thank everyone for their generous support.

For the Christmas season, the library was decorated in Christmas fashion for the annual reading of Chris Van Allsburg's "Polar Express", complete with hot cocoa and cookies.

Thanks to the Friends of the Dummer Public Library, the Library Trustees and the wonderful group of volunteers: Butch Loven, Roberta French, Martha Holt, Lynne Bacon, Katherine Doherty and Sue Solar.

See you in 2008.

Elizabeth Ruediger

**TOWN OF DUMMER, NH**  
**DUMMER PUBLIC LIBRARY**  
**2008 PROPOSED BUDGET**

|                                              |               |
|----------------------------------------------|---------------|
| Salary .....                                 | 2,500.00      |
| Heat .....                                   | 1,500.00      |
| Electricity .....                            | 500.00        |
| Building Maintenance .....                   | 500.00        |
| Phone .....                                  | 500.00        |
| Internet .....                               | (Town)        |
| Insurance .....                              | (Town)        |
| Summer Reading Program .....                 | 250.00        |
| Misc. Expenses (books, supplies, etc.) ..... | 500.00        |
| <br>Total .....                              | <br>\$6250.00 |

## **TOWN OF DUMMER, NH**

### **MILAN & DUMMER AMBULANCE SERVICE**

During 2007 our equipment was kept up to date as required by state rules and our needs. With the new rules required for CPR we had to purchase a new expensive defibrillator that has the capacity to treat adults and pediatric patients. Each year the imposed governmental demands increase and has put a greater burden on our service and other Emergency Medical Services (EMS). We still need our ambulance to better serve our communities. Again without our service injured and sick people have to wait for backup service from Berlin or Gorham EMS. When they are not available due to their greater demands other services may take over an hour to respond. We have 5 active members on the Milan & Dummer Ambulance Service and 2 inactive who are away at college. With so few members we do our best responding to calls. Without the required 2 EMTs to transport patients we can only stand by as first responders.

The Milan & Dummer Ambulance Service responded to 15 calls out of a total of 50 calls. On 9 of the other calls one member responded but another service was called to transport patients as two EMTs are required to staff an ambulance.

During the year 5 people took the EMT course that were interested in becoming volunteers for our service but only one was able to pass the National EMT test required to be an EMT for the State of New Hampshire. Others courses are scheduled for this year and as of now the dates are not set. We are always looking for registered EMTs or people interested in becoming EMTs with the Milan & Dummer Ambulance Service. We depend on volunteers to serve our communities health needs. Volunteers are harder to find for our ambulance service. As Director I am sending out a plea for our communities for people able to help injured and sick people to please become an EMT. We can not afford to loose our ambulance service.

Respectfully Submitted,

Peter Roberts

Director Milan & Dummer Ambulance Service

**TOWN OF DUMMER, NH**  
**NORTHERN HUMAN SERVICES**

Northern Human Services' The Mental Health Center in Berlin (formerly Androscoggin Valley Mental Health & Developmental Services) respectfully requests that the Town of Dummer continue its support of this agency through an appropriation in the amount of \$309.00 at the 2008 Town Meeting. This amount represents a \$1.00 per capital contribution based on figures from the most recent census. These funds will be used exclusively for the support of outpatient services provided through The Mental Health Center.

Over the past 41 years this agency has provided mental health services to hundreds of people living, working, raising families and going to school in the Androscoggin Valley area. Outpatient mental health services are not funded by state or federal dollars. They are expected to support themselves through client fees, third-party insurance payments, and through local support such as contributions from towns, cities and the United Way. In order to make these services affordable to all persons in need of them, fees are adjusted according to the recipient's ability to pay. Your present and past appropriations have enabled us to follow this practice and your support this year will assure its continuance. We see these services as the backbone of our community's mental health efforts and as essential in the prevention of more serious emotional, social and community problems.

We fully appreciate the pressures, financial, social and emotional, that all sectors of our local communities are experiencing at this time. These pressures are resulting in a significant increase in persons seeking our services at a time in which there has been severe erosion of the health insurance base supporting providers such as us. More than ever we need your ongoing assistance to continue to provide your citizens with the care they are seeking.

Charles P. Cotton

Area Director

**TOWN OF DUMMER, NH**  
**NORTH COUNTRY ELDERLY PROGRAMS**

On behalf of North Country Elderly Programs, I would like to respectfully request funding in the amount of \$150.00 for the Senior Meals Program to be included in the upcoming Town of Dummer budget process.

During the time period of July 1, 2006 to June 30, 2007 (Fiscal Year 2007) we served Dummer residents 432 congregate meals and 338 home delivered meals.. The Senior Meals Program in Fiscal Year 2007 was able to prepare and serve 143,549 meals county-wide to senior citizens in need of nutritional assistance.

The current need in Dummer for senior meals services is evident and is likely to continue on the same trend as the population continues to age and require nutritional assistance offered through the Senior Meals Program. The many benefits received by the residents of Dummer is one of socialization and personal growth as participants at the congregate site receive not only a hot, nutritious meal, but opportunities to interact with their peers through volunteering, social activities and one on one contact. On the flip-side, home-bound individuals receive nutritious meals delivered directly to their home by the Meals on Wheels delivery team, and oftentimes, it is the participants only contact with the community. It is, therefore, vital that the needs of this frail population be met with support from their local friends and neighbors.

The Town of Dummer's past support for this community-based program has been greatly appreciated and we welcome your questions and comments pertaining to this request for funding. Please call the administrative offices at 752-3010, Monday through Friday, and we'd be glad to speak with you.

Again, thank you for your consideration and past support.

Respectfully,

Patricia Stolte, Director

North Country Elderly Programs

## **TOWN OF DUMMER, NH**

### **CASA**

#### **Court Appointed Special Advocates**

On behalf of CASA (Court Appointed special Advocates) of New Hampshire, I respectfully submit this funding request tot the Town of Dummer.

CASA of NH is a statewide private non-profit organization created to provide advocacy for the state's abused and neglected children. Our organization recruits, trains and supervises volunteers from communities throughout the state who are then appointed by judges to cases. Under NH state law, children who come to the attention of the courts as a result of abuse or neglect are required to have a guardian ad litem (GAL) appointed to represent to the courts what is in their "best interests". Historically, attorneys have filled the role of guardian ad litem in these cases at a significant cost and with large caseloads, which unfortunately limit the time these individuals can spend on any on case or child. Since 1989, CASA volunteers have effectively filled this role and have become a powerful voice for thousands of New Hampshire children. Volunteers have the support of a dedicated staff person to help guide them through the complexities of these cases.

In Coos County, 16 cases are currently open in District and/or Family Courts, involving 24 abused and neglected children. 5 CASA volunteers help ensure that children's needs are met and services provided to facilitate safe reunification with biological families when possible. In cases where reunification cannot take place, the CASA volunteer works to ensure that another safe and permanent home is located.

We respectfully request consideration for inclusion in your 2008 budget in the amount of \$500. This support form Dummer would directly impact the children of your community by allowing CASA of NH to recruit and train additional local volunteers to represent them. More than 80% of municipal funds (and all of our fundraising efforts) are used for direct program services.

For additional information, please cal 626-4600. And thank you so much for past support.

Sincerely,

Marcia R. Sink, President and CEO

## TOWN OF DUMMER, NH

### TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action is requesting \$875.00 in funding from the Town of Dummer to help support its Community Contact Program. Community Contact is the field services arm of Tri-County CAP. Our purpose is to assist low-income, elderly and handicapped persons to solve problems and meet their physical and financial needs. We accomplish this by providing information, counseling, referrals, budget counseling, guidance, and organizational assistance and by effectively linking households with CAP assistance programs and using community resources.

Below is a breakdown of assistance that CAP Community Contact office provided to Dummer residents over the last year:

|                                                                               | <u>Households</u> | <u>Dollar Amounts</u> |
|-------------------------------------------------------------------------------|-------------------|-----------------------|
| Fuel Assistance 2006-2007                                                     | 18                | \$7,747.34            |
| Weatherization 2006-2007                                                      | 1                 | \$2,956.00            |
| Food Pantry visits (Average<br>2 households @ month over<br>the program year) | 2                 |                       |
| Commodity Surplus Food                                                        | 4                 | \$ 1,440.00           |
| <b>Total</b>                                                                  | <b>31</b>         | <b>\$15,023.34</b>    |

Community Contact provides necessary services for the less fortunate citizens in our communities, who would otherwise have to seek help from the town. We are depending upon funding from your town and neighboring communities countywide. The local funds are combined with the Community Services Block Grant, Fuel Assistance and NH Emergency Shelter Grant, Homeless Programs and FEMA. We also are the conduit through which the USDA Surplus food gets distributed to food pantries, including our own, throughout Coos County in order to serve our residents.

If you have any questions, please don't hesitate to give me a call at 752-3248.

Cindy Baillargeon

Berlin Community Contact Manager

## **TOWN OF DUMMER, NH**

### **NORTH COUNTRY COUNCIL 2006 ANNUAL REPORT**

Dear Members and Friends of North Country Council,

I would like to thank all of you for your support of the North Country Council (NCC) this past year. We have made a number of positive changes and completed a number of positive changes and completed a number of projects throughout the region. Once again, we reaffirmed the Council's commitment to serve community and regional needs.

During the past year, we have continued to deliver planning services throughout the region as you will see in the enclosed report. We have and will continue to adjust our capacities to respond to the needs of the communities, which will be evident in the programs being introduced in the coming years. Our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) continues and has brought funding and project development into the region. The Sustainable Economic Initiative and the Coos Economic Adjustment Strategy continue to be major programs funded by EDA. Our Community Outreach program, targeted at helping our planning boards in the difficult tasks of managing the planning activities in their communities, is ongoing. NCC has been awarded an additional grant from EPA for Brownfields assessments and will be looking for sites and communities where these assessments can be utilized. These programs as well as all the traditional programs in master planning, solid waste management, grant writing, natural resource planning, hazardous mitigation planning and transportation planning will continue to be the focus of North e Country Council. If you would like further information on any of these programs, please do not hesitate to call us.

Again, thank you for all of your support of the Council. The Council is her to serve you and to be of service to your community. It is your organization. Our staff and Board are committed to responding to community need. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted;

Michael King, Executive Director

**TOWN OF DUMMER, NH**  
**ANDROSCOGGIN VALLEY REGIONAL**  
**REFUSE DISPOSAL DISTRICT**  
**2007ANNUAL REPORT OF DISTRICT ACTIVITIES**

The AVRDD 2007 Budget apportionment for our member municipalities totaled \$641,490. A surplus of \$480,068.46 from the 2006 budget was used to reduce apportionments with a net budget of \$161,421.54 being billed to the member municipalities. The proportionate share of the credit for the Town of Dummer was \$7,553.79, reducing your gross apportionment of \$8,655.89 to \$1,102.10. Preliminary reconciliation of the 2007 budget shows a surplus of approximately \$297,991.85 being available to credit toward 2008 apportionments.

Our Materials Recycling Facility marketed a total of 1,662.76 tons of recyclables for the period January 1, 2007 through December 31, 2007, representing \$123,088.38 of marketing income to the District.

For calendar year 2007, our Transfer Station received 2,836 deliveries from District residents for a total of 762.78 tons of bulky waste and construction and demolition debris. In addition, our 212 commercial accounts delivered 362.41 tons of bulky waste and construction and demolition debris and 1,087.45 tons of wood. Recycling at the Transfer Station consisted of 1,866.51 tons of wood that was processed through a grinder, 191.17 gross tons of scrap metal and 270.18 tons of leaf and yard waste and 34.09 tons of brush which was chipped with the District owned chipper. In addition, 596 propane tanks; 14,808 ft of fluorescent lights; 794 lbs. of ballasts; 405 refrigerator/air conditioner units and 4,923 tires were received. We also received 2,295 gallons of waste oil from our residents which was used in our waste oil furnace to heat the recycling center. Transfer station revenue income totaled \$30,943.87 The Recycling Center and Transfer Station are operated, under contract with the District, by FERCO Recycling, Inc. of Berlin.

In January 2007, our Chairman for the past 15 years, Raymond Chagnon of Berlin and Earl Wadsworth of Dummer who served as Secretary-Treasurer for 12 years both resigned for health reasons. We sincerely thank Ray and Earl for their many years of dedicated service to the District and its residents.

## **TOWN OF DUMMER, NH**

Election of officers was held at the District Annual Meeting in April 2007: Linda Cushman of Jefferson was re-elected Chairman; Yves Zornio of Gorham elected Vice Chairman and Clara Grover of Errol was re-elected Secretary-Treasurer. Other District Representatives are: Raymond Holt of Dummer; David Tomlinson of Randolph, Richard Lafleur of Berlin, Paul Grenier for the coos County Unincorporated Places, Lorna Aldrich of Northumberland, George Bennett of Stark and Eric Gagne of Milan.

In June, the District conducted its sixteenth annual Household Hazardous Waste Collection Day. The collection was held at the District Transfer Station with 319 households participating. The project was funded through the District Household Hazardous Waste Fund, with a \$20,000 payment from the Mt. Carberry Landfill Budget.. No assessment was made was made to the District communities. In addition, a grant from the State of New Hampshire reimburse the District at fourteen cents (\$.14) per capita. The next Household Hazardous Waste Collection Day will be held Saturday, June 7, 2008 at the District Transfer Station.

2007 marked the fifth year of operations for the AVRRDD - Mt. Carberry Landfill. Since purchasing the landfill in December of 2002, no assessments have been made to the District municipalities for Mt. Carberry Landfill operations, with income raised through landfill tipping fees covering operating expenses. Any landfill funds remaining at the end of the year are held in reserve, by the District, to pay for Mt. Carberry operating and capital expenses. The landfill is operated, under contract with the District, by Cianbro Corp.

Respectfully submitted,

Sharon E. Gauthier

Executive Director

## **TOWN OF DUMMER, NH**

### **NORTHERN FOREST HERITAGE PARK**

On behalf of the Northern Forest Heritage Park Trust, I thank you for considering financial support for our efforts on behalf of the community. A community contribution will insure that we can continue to provide important programs and resources as well as demonstrating the necessary support that our funders require.

We are asking each incorporated member community in the Androscoggin Valley region (as designated by the State of NH) to consider funding for Northern Forest Heritage Park (NFHP) on a per capita basis according to the following suggested schedule of \$1.00 per resident or \$500, whichever is greater. Based on this calculation, our request from Dummer is for \$500.00. NFHP has contracted with Tri-CAP to provide financial management and other services. Your contribution to the Park should be designated for Northern Forest Heritage Park and can be sent to the address below.

The Northern Forest Heritage Park's mission is to tell the story of the working forest and preserve the rich cultural diversity of our region. Our goal is to design an exciting, compelling experience for visitors and residents on a site that is intelligently planned and authentically implemented.

We are proud of the programs and cultural festivals offered annually at the NFHP and expose visitors to the amazing heritage that this region was established upon. In order to provide quality, we are planning for the Syttende Mai (celebrating Norwegian culture), Festival du Bois (celebrating Franco-American culture) and the Lumberjack Festival, as well as special events like the River Fire, Pig Roast, and a classic Christmas Holiday celebration. In addition to the scenic river tours, exhibitions, and park we provide a resource to numerous initiatives, including coordinating the preservation of paper mill artifacts (donated by Fraser Papers and North American Dismantling company).

The Artisans Gift Shop, located in the Brown company House, features the craftsmanship of more than sixty area artisans. Additionally, we provide opportunities for demonstration of their craft at scheduled events. We plan on expanding this endeavor to further support the great work that continues to be done by individuals in our region. In 2008 we plan to expand with gift baskets of selected products to be available locally as well as on-line, including a new website.

## **TOWN OF DUMMER, NH**

### **NORTHERN FOREST HERITAGE PARK**

Our River Boat Tours on the Androscoggin River continue to be popular for all ages of visitors and are a major attraction the NFHP. In addition, we let out the Park for private parties such as a baby showers, wedding showers, company picnics, etc. Becoming more and more popular are school day trips for students and teachers alike consisting of a "Quest" taking students on a walking tour of the Norwegian Village, the Park, and the Brown Company House; a 30-minute video focusing on the logging days gone by; an interpreted tour of the Park and all Exhibits, including the museum in the Brown Company House; a lunch break in the Cook House; and an interpreted River Boat Tour.

Please do not hesitate to call me at 752-7502 or Brad Wyman at 449-6794 if we can provide additional information regarding this important decision. We also encourage you to visit the NFHP to view the artifacts that have been preserved and the pictures that capture the tremendous heritage we all share.

Best regards,

Jim Wagner

NFHP Board President

Brad Wyman

NFHP Trustee

## TOWN OF DUMMER, NH

### GOVERNOR'S COUNCILOR

It is a pleasure to serve his large northern district of 98 towns, 4 cities, and 5 counties with a population 247,000 people. The Executive Council is at the top of your Executive Branch of NH State Government. The Governor and Executive council appoint 352 commissions and Directors who administer NH law and budget as prescribed by the NH House and Senate.

2008 is the year to keep an eye on and follow the progress of the NH Transportation Plan. The recommended projects in the highway and bridge plan can be accomplished with existing revenue from the state gasoline tax, bonds and matching federal funds. The Executive Council held public hearings on the projects throughout the state and forwarded their recommendations to Governor Lynch. Governor Lynch will review our recommendations and then submit his recommended plan to the NH House and Senate by January 15th, 2008. Without any new revenues for additional projects we will be lucky to maintain the existing state highway and bridge system. If more work is desired than new revenues will have to be voted by the Members of the House and Senate and signed by the Governor. Contact your local legislators-House and Senate. Find them by going to [www.nh.gov](http://www.nh.gov).

This large northern district needs more people on state mandated volunteer boards and commissions. Send your letter of interest and resume to my office, or to Kathy Goode, Director of Appointments/Liaison to the Council, Governor's Office, State House, 107 North Main Street, Concord, NH 03301. Tel.(603) 271-2121. To find out what openings are available and to see a list of boards, visit the NH Secretary of State website at [www.sos.nh.gov/rebook/index/htm](http://www.sos.nh.gov/rebook/index/htm).

I have available from my office information items about the NH Executive Council, NH Constitution, NH Tourist Map, 2007 consumer Handbook, and District Maps. If you would like to receive my Monday morning report by e-mail address to [rburton@nh.gov](mailto:rburton@nh.gov).

It is an honor to continue to serve you now in my 30 years as a public servant. Contact my office anytime about your ideas, concerns and problems with state government. I respond to all inquiries and challenges.

Sincerely,

Ray Burton

**TOWN OF DUMMER, NH**  
**ANDROSCOGGIN VALLEY REGIONAL**  
**REFUSE DISPOSAL DISTRICT**  
**2007 ANNUAL REPORT OF DISTRICT ACTIVITIES**

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Respectfully submitted,

Sharon E. Gauthier

Executive Director

**TOWN OF DUMMER, NH**

**TOWN OF DUMMER,  
TOWN CLERK'S REPORT  
2007**

**Received for Registering 527 M.V. Permits**

**\$ 50,609**

**DOG LICENSES**

|    |                                  |       |           |
|----|----------------------------------|-------|-----------|
| 5  | Male dogs @ 9.00 each            | 45.00 | 45.00     |
| 9  | Neutered Male dogs @ 6.50 each   | 58.50 | 58.50     |
| 11 | Spayed Female dogs @ 6.50 each   | 71.50 | 71.50     |
| 2  | Female dogs @ 9.00 each          | 18.00 | 18.00     |
| 6  | Dogs/owner over 65 @ 2.00 each   | 12.00 | 12.00     |
| 1  | Kennel Licenses @ 12.00 each     | 12.00 | 12.00     |
| 2  | Kennel Licenses @ 20.00 each     | 40.00 | 40.00     |
| 0  | Puppy @ 6.50                     |       |           |
| 0  | Penalty @ 9.00                   |       |           |
|    |                                  |       |           |
|    |                                  |       |           |
|    |                                  |       |           |
| 12 | Town Officers filing fees @ 1.00 | 12.00 | 12.00     |
|    |                                  |       |           |
| 0  | Death Certificate Copies @ 8.00  | -     | -         |
| 1  | Birth Certificate Copies @ 8.00  | 8.00  | 8.00      |
|    |                                  | -     | -         |
| 0  | Marriage License Copy @ 8.00     | -     | -         |
| 1  | Marriage Licenses @ 38.00 each   | 38.00 | 38.00     |
|    |                                  |       |           |
|    |                                  |       | <b>\$</b> |

**Total Remitted to Treasurer 2007**

**\$ 50,924.00**

Respectfully Submitted,

Mariann Letarte  
Town Clerk

**Annual Report**  
**OF THE**  
**SCHOOL OFFICIALS**  
**OF THE SCHOOL DISTRICT OF**  
**DUMMER, NEW HAMPSHIRE**  
**FOR THE**  
**Fiscal Year Ending June 30, 2007**



# Officers

| <u>OFFICE</u> | <u>NAME</u>                                            | <u>Term Expires</u>  |
|---------------|--------------------------------------------------------|----------------------|
| MODERATOR     | Craig Doherty (Resigned)<br>Wayne Moynihan (Appointed) |                      |
| CLERK         | Mariann Letarte                                        | 2010                 |
| TREASURER     | Mary Guay                                              | 2010                 |
| AUDITORS      |                                                        |                      |
| SCHOOL BOARD  | Julie Glover<br>Nancy Bisson<br>Jennifer Miller        | 2008<br>2009<br>2010 |

School Administrative Unit No. 20  
123 Main Street  
Gorham, NH 03581  
(603) 466-3632  
Fax (603) 466-3870  
[www.sau20.org](http://www.sau20.org)

SUPERINTENDENT OF SCHOOLS  
Paul Bousquet

CERTIFIED BUSINESS ADMINISTRATOR  
Pauline Plourde

CO-DIRECTOR OF SPECIAL SERVICES  
Steven D. Gordon

**SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the **11<sup>th</sup> of March 2008** from 11:00 AM to 7:00 PM to act by ballot upon Articles 1 through 4 for the election of officers and at 6:00 pm in the evening to act upon Articles 5 through 11.

**ARTICLES 1-4:**

1. To choose one auditor for a two (2) year term.
2. To choose one auditor for a one (1) year term.
3. To choose a moderator for the ensuing two (2) years.
4. To choose a member of the school board for the ensuing three (3) years.

**ARTICLES 5-11:**

5. To hear the reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto.
6. To set the salaries of the school board, school district treasurer, auditors, truant officer, census taker, and moderator as listed:

|                    |               |
|--------------------|---------------|
| School Board Chair | \$500.00      |
| School Board (2)   | \$400.00 each |
| Treasurer          | \$250.00      |
| Clerk              | \$ 25.00      |
| Moderator          | \$ 25.00      |
| Auditor (2)        | \$ 30.00 each |
| Truant Officer     | \$ 20.00      |
| Census Taker       | \$ 50.00      |

(Recommended by the School Board)
7. To see if the District will vote to raise and appropriate the sum of **\$585,587** for the support of schools, for the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the District.

(Recommended by the School Board)

8. To see if the District will vote to raise and appropriate the sum of **\$3,500.00** for the operation of the Federal and Private Grants. (Recommended by the School Board.)
9. To see if the District will vote to raise and appropriate the sum of **\$25,000** to be place in the **Tuition Expendable Trust Fund** previously established and to authorize the use of that amount from the year end undesignated fund balance (surplus) available on July 1 of this year. (Majority vote required. Recommended by the School Board)
10. Shall the school district vote to undertake a study of the feasibility and suitability of a withdrawal from the AREA agreement between Dummer and Berlin for its students in grades 7-12. The study shall be conducted by a committee composed of 2 school board members from each district of the AREA, the superintendent of schools as a non-voting member, and 2 members of the town governing body from the school district requesting the study. (Majority vote required. Recommended by the School Board.)
11. To transact any other business that may legally come before this meeting.

Given under our hands at said Dummer this 4<sup>th</sup> day of February 2008.



Jennifer Miller, Chair  
Nancy Bisson  
Julie Glover  
**DUMMER SCHOOL BOARD**

# SCHOOL BUDGET FORM

OF: \_\_\_\_\_ DUMMER \_\_\_\_\_ NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2008 to June 30, 2009

## **IMPORTANT:**

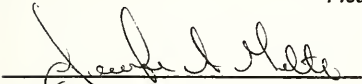
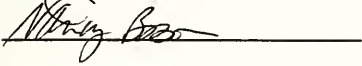
Please read RSA 32:5 applicable to all municipalities

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the above address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 02-07-08

### **SCHOOL BOARD MEMBERS**

*Please sign in ink.*

  
\_\_\_\_\_  
  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

| 1                                                 | 2                                        | 3              | 4                                             | 5                                                    | 6                                              | 7                                              |
|---------------------------------------------------|------------------------------------------|----------------|-----------------------------------------------|------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| Acct.#                                            | Purpose of Appropriation<br>(RSA 32:3,V) | WARR.<br>ART.# | Expenditures<br>For Year 7/1/06<br>to 6/30/07 | Appropriations<br>Current Year As<br>Approved by DRA | APPROPRIATIONS<br>Ensuuing FY<br>(Recommended) | APPROPRIATIONS<br>Ensuuing FY<br>(Not Recomm.) |
| <b>INSTRUCTION (1000-1999)</b>                    |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 1100-1199                                         | Regular Programs                         | 8              | \$487,263                                     | \$462,410                                            | \$451,009                                      |                                                |
| 1200-1299                                         | Special Programs                         | 8              | \$5,822                                       | \$27,540                                             | \$11,275                                       |                                                |
| 1300-1399                                         | Vocational Programs                      |                |                                               |                                                      |                                                |                                                |
| 1400-1499                                         | Other Programs                           | 8              | \$125                                         | \$240                                                | \$750                                          |                                                |
| 1500-1599                                         | Non-Public Programs                      |                |                                               |                                                      |                                                |                                                |
| 1600-1899                                         | Adult & Community Programs               |                |                                               |                                                      |                                                |                                                |
| <b>SUPPORT SERVICES (2000-2999)</b>               |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 2000-2199                                         | Student Support Services                 | 8              | \$12,044                                      | \$24,716                                             | \$22,445                                       |                                                |
| 2200-2299                                         | Instructional Staff Services             |                |                                               |                                                      |                                                |                                                |
| <b>General Administration</b>                     |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 2310 840                                          | School Board Contingency                 |                |                                               |                                                      |                                                |                                                |
| 2310-2399                                         | Other School Board                       | 8              | \$3,677                                       | \$4,322                                              | \$5,012                                        |                                                |
| <b>Executive Administration</b>                   |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 2320-310                                          | SAU Management Services                  |                |                                               |                                                      |                                                |                                                |
| 2320-2399                                         | All Other Administration                 | 8              | \$18,100                                      | \$21,961                                             | \$18,353                                       |                                                |
| 2400-2499                                         | School Administration Service            |                |                                               |                                                      |                                                |                                                |
| 2500-2599                                         | Business                                 |                |                                               |                                                      |                                                |                                                |
| 2600-2699                                         | Operation & Maintenance of Plant         |                |                                               |                                                      |                                                |                                                |
| 2700-2799                                         | Student Transportation                   | 8              | \$57,037                                      | \$62,087                                             | \$76,743                                       |                                                |
| 2800-2999                                         | Support Service Central & Other          |                |                                               |                                                      |                                                |                                                |
| <b>NON-INSTRUCTIONAL SERVICES</b>                 |                                          |                |                                               |                                                      |                                                |                                                |
| 3300-3999                                         |                                          |                |                                               |                                                      |                                                |                                                |
| <b>FACILITIES ACQUISITIONS &amp; CONSTRUCTION</b> |                                          |                |                                               |                                                      |                                                |                                                |
| 4000-4999                                         |                                          |                |                                               |                                                      |                                                |                                                |
| <b>OTHER OUTLAYS (5000-5999)</b>                  |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 5110                                              | Debt Service - Principal                 |                |                                               |                                                      |                                                |                                                |
| 5120                                              | Debt Service - Interest                  |                |                                               |                                                      |                                                |                                                |
| <b>FUND TRANSFERS</b>                             |                                          |                | xxxxxxx                                       | xxxxxxx                                              | xxxxxxx                                        | xxxxxxx                                        |
| 5220-5221                                         | To Food Service                          |                |                                               |                                                      |                                                |                                                |
| 5222-5229                                         | To Other Special Revenue                 |                |                                               |                                                      |                                                |                                                |
| 5230-5239                                         | To Capital Projects                      |                |                                               |                                                      |                                                |                                                |
| 5251                                              | To Capital Reserves                      |                |                                               |                                                      |                                                |                                                |
| 5252                                              | To Expendable Trust (*see pg 3)          |                |                                               |                                                      |                                                |                                                |
| 5253                                              | To Non-Expendable Trusts                 |                |                                               |                                                      |                                                |                                                |
| 5254                                              | To Agency Funds                          |                |                                               |                                                      |                                                |                                                |
| 5300-5399                                         | Intergovernmental Agency Alloc.          |                |                                               |                                                      |                                                |                                                |
| <b>SUPPLEMENTAL DEFICIT</b>                       |                                          |                |                                               |                                                      |                                                |                                                |
| <b>SUBTOTAL 1</b>                                 |                                          |                | \$584,068                                     | \$603,276                                            | \$585,587                                      |                                                |



| 1                                   | 2                                         | 3             | 4                             | 5                                | 6                                            |
|-------------------------------------|-------------------------------------------|---------------|-------------------------------|----------------------------------|----------------------------------------------|
| Acct.#                              | SOURCE OF REVENUE                         | WARR<br>ART.# | Actual Revenues<br>Prior Year | Revised Revenues<br>Current Year | ESTIMATED<br>REVENUES<br>ENSUING FISCAL YEAR |
| <b>REVENUE FROM LOCAL SOURCES</b>   |                                           |               | xxxxxxx                       | xxxxxxx                          | xxxxxxx                                      |
| 1300-1349                           | Tuition                                   |               |                               |                                  |                                              |
| 1400-1449                           | Transportation Fees                       |               |                               |                                  |                                              |
| 1500-1599                           | Earnings on Investments                   |               | \$4,916                       | \$2,000                          | \$2,500                                      |
| 1600-1699                           | Food Service Sales                        |               |                               |                                  |                                              |
| 1700-1799                           | Student Activities                        |               |                               |                                  |                                              |
| 1800-1899                           | Community Services Activities             |               |                               |                                  |                                              |
| 1900-1999                           | Other Local Source                        |               | \$4                           | \$0                              | \$0                                          |
|                                     |                                           |               |                               | xxxxxxx                          |                                              |
| <b>REVENUE FROM STATE SOURCES</b>   |                                           |               | xxxxxxx                       |                                  | xxxxxxx                                      |
| 3210                                | School Building Aid                       |               |                               |                                  |                                              |
| 3220                                | Kindergarten Aid                          |               |                               |                                  |                                              |
| 3230                                | Catastrophic Aid                          |               |                               |                                  |                                              |
| 3240-3249                           | Vocational Aid                            |               |                               |                                  |                                              |
| 3250                                | Adult Education                           |               |                               |                                  |                                              |
| 3260                                | Child Nutrition                           |               |                               |                                  |                                              |
| 3270                                | Driver Education                          |               |                               |                                  |                                              |
| 3290-3299                           | Other State Sources                       |               |                               |                                  |                                              |
|                                     |                                           |               |                               | xxxxxxx                          |                                              |
| <b>REVENUE FROM FEDERAL SOURCES</b> |                                           |               | xxxxxxx                       |                                  | xxxxxxx                                      |
| 4100-4539                           | Federal Program Grants                    |               |                               |                                  |                                              |
| 4540                                | Vocational Education                      |               |                               |                                  |                                              |
| 4550                                | Adult Education                           |               |                               |                                  |                                              |
| 4560                                | Child Nutrition                           |               |                               |                                  |                                              |
| 4570                                | Disabilities Programs                     |               | \$5,035                       | \$3,500                          | \$3,500                                      |
| 4580                                | Medicaid Distribution                     |               | \$1,666                       | \$1,000                          | \$500                                        |
| 4590-4999                           | Other Federal Sources (except 4810)       |               | \$486                         |                                  |                                              |
| 4810                                | Federal Forest Reserve                    |               |                               |                                  |                                              |
|                                     |                                           |               |                               |                                  |                                              |
| <b>OTHER FINANCING SOURCES</b>      |                                           |               | xxxxxxx                       | xxxxxxx                          | xxxxxxx                                      |
| 5110-5139                           | Sale of Bonds or Notes                    |               |                               |                                  |                                              |
| 5221                                | Transfer from Food Service-Spec.Rev.Fund  |               |                               |                                  |                                              |
| 5222                                | Transfer from Other Special Revenue Funds |               |                               |                                  |                                              |
| 5230                                | Transfer from Capital Project Funds       |               |                               |                                  |                                              |
| 5251                                | Transfer from Capital Reserve Funds       |               |                               |                                  |                                              |

| 1      | 2                 | 3             | 4                             | 5                                | 6                                     |
|--------|-------------------|---------------|-------------------------------|----------------------------------|---------------------------------------|
| Acct.# | SOURCE OF REVENUE | WARR<br>ART.# | Actual Revenues<br>Prior Year | Revised Revenues<br>Current Year | ESTIMATED<br>REVENUES<br>ENSUING YEAR |

| OTHER FINANCING SOURCES CONT.     |                                                                                                                                                                                                             | xxxxxxx | xxxxxxx  | xxxxxxx  |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|----------|
| 5252                              | Transfer from Expendable Trust Funds                                                                                                                                                                        |         |          |          |
| 5253                              | Transfer from Non-Expendable Trust Funds                                                                                                                                                                    |         |          |          |
| 5300-5699                         | Other Financing Sources                                                                                                                                                                                     |         |          |          |
|                                   |                                                                                                                                                                                                             |         |          |          |
|                                   |                                                                                                                                                                                                             |         |          |          |
| 5140                              | This Section for Calculation of RAN's<br>(Reimbursement Anticipation Notes) Per RSA<br>198:20-D for Catastrophic Aid Borrowing<br>RAN, Revenue This FY _____ less<br>RAN, Revenue Last FY _____<br>=NET RAN |         |          |          |
|                                   | Supplemental Appropriation (Contra)                                                                                                                                                                         |         |          |          |
| Voted From Fund Balance           |                                                                                                                                                                                                             |         | \$12,107 | \$6,500  |
| Fund Balance to Reduce Taxes      |                                                                                                                                                                                                             |         | \$46,414 | \$43,769 |
| Total Estimated Revenue & Credits |                                                                                                                                                                                                             |         | \$58,521 | \$50,269 |
|                                   |                                                                                                                                                                                                             |         |          | \$31,500 |

**\*\*BUDGET SUMMARY\*\***

|                                                            | Current Year | Ensuing Year |
|------------------------------------------------------------|--------------|--------------|
| Operating Budget Appropriations Recommended (from page 2)  | \$603,276    | \$585,587    |
| Special Warrant Articles Recommended (from page 3)         | \$28,500     | \$28,500     |
| Individual Warrant Articles Recommended (from p.3)         | \$0          | \$0          |
| TOTAL Appropriations Recommended                           | \$631,776    | \$614,087    |
| Less: Amount of Estimated Revenues & Credits (from above)  | \$50,269     | \$31,500     |
| Less: Amount of Statewide Enhanced Education Tax/Grant     | \$219,639    | \$209,278    |
| Estimated Amount of Local Taxes to be Raised For Education | \$361,868    | \$373,309    |

**DUMMER SCHOOL DISTRICT**  
**School Year 2008-2009**



# Tax Impact

|                                                  | 2006-2007            | 2007-2008            | 2008-2009            |
|--------------------------------------------------|----------------------|----------------------|----------------------|
| Regular Ed Appropriations:                       | \$ 569,654.00        | \$ 550,140.00        | \$ 550,302.00        |
| Special Ed Appropriations:                       | \$ 56,011.00         | \$ 56,636.00         | \$ 35,285.00         |
| Individual Warrants:                             | \$ 15,000.00         | \$ 25,000.00         | \$ 28,500.00         |
| <b>Total Appropriations:</b>                     | <b>\$ 640,665.00</b> | <b>\$ 631,776.00</b> | <b>\$ 614,087.00</b> |
| Revenues                                         | \$ 4,900.00          | \$ 6,500.00          | \$ 6,500.00          |
| Fund Balance to Reduce Taxes                     | \$ 46,414.00         | \$ 43,769.00         | \$ 25,000.00         |
| <b>Less: Total Revenues and Credits:</b>         | <b>\$51,314.00</b>   | <b>\$ 50,269.00</b>  | <b>\$ 31,500.00</b>  |
| <b>District Assessment:</b>                      | <b>\$589,351.00</b>  | <b>\$ 581,507.00</b> | <b>\$ 582,587.00</b> |
| State Education Grant                            | \$ 128,675.00        | \$ 135,109.00        | \$ 135,109.00        |
| State Education Tax                              | \$ 66,717.00         | \$ 84,530.00         | \$ 74,169.00         |
| <b>School Tax Portion</b>                        | <b>\$393,959.00</b>  | <b>\$361,868.00</b>  | <b>\$373,309.00</b>  |
| Local School Tax Rate:                           | 13.64                | <b>7.76</b>          | <b>8.01</b>          |
| State Tax Rate:                                  | 3.21                 | <b>2.98</b>          | <b>2.61</b>          |
|                                                  | 16.85                | <b>10.74</b>         | <b>10.62</b>         |
| <b>Total Equalized Evaluation:</b>               | <b>\$ 28,880,800</b> | <b>\$ 46,623,082</b> | <b>\$ 46,623,082</b> |
| <b>Equalization (No Utilities):</b>              | <b>\$ 20,785,600</b> | <b>\$ 28,366,482</b> | <b>\$ 28,366,482</b> |
| <b>FOR EVERY BUDGET INCREASE OF: \$46,623.00</b> | <b>\$</b>            | <b>1.00</b>          | <b>= TAX RATE</b>    |
| <b>FOR EVERY BUDGET INCREASE OF: \$10,000.00</b> | <b>\$</b>            | <b>0.21449</b>       | <b>= TAX RATE</b>    |

| Warrant:                 | 2006-2007        | 2007-2008      | 2008-2009    |
|--------------------------|------------------|----------------|--------------|
| Federal Grants           | Incl in Budget   | Incl in Budget | \$ 3,500.00  |
| Tuition Expendable Trust | \$ 15,000.00     | \$ 25,000.00   | \$ 25,000.00 |
|                          | Balance 12/3/07  | \$ 66,763.00   |              |
|                          | 2007-08 Addition | \$ 25,000.00   |              |
|                          | Balance          | \$ 91,763.00   |              |

# DUMMER SCHOOL DISTRICT

## 2008-2009 School Year

### Kindergarten

Estimate

2

**Grade 1** Peare, Kaylee

**Grade 2** Allen, Brianna H  
Tilton, Heidi

**Grade 3** Drew, Amber  
Thomas, Kali H

**Grade 4** Allen, Bryar  
Parker, Robyn  
Ruediger, Calvin  
Tilton, Jamin

**Grade 5** Boissonneau, Eryn  
Dandeneau, Nathan

**Grade 6** Boissonneau, Roger L  
Glover, Sadie D

**Grade 7** Bush, Michael  
Letarte, Gabrielle L

**Grade 8** Ouellette, Nathan  
Roy, Nikki  
Thomas, Taylor

**Grade 9** Bacon, Zachary  
Bonney, Nicholas  
Couture, Alexis  
MacDonald, Bridgette

**Grade 10** Beaudoin, Staci  
Gagne, Brittany  
Garneau, Christopher  
Hallee, Jessica  
Jones, Alec

**Grade 11** Corcoran, Christina  
Demers, Katherine  
Guay, Heather  
Jones, Jacob

**Grade 12** Bisson, Mary  
Fournier, Shayna

Glover, Timothy D  
Miller, Cody

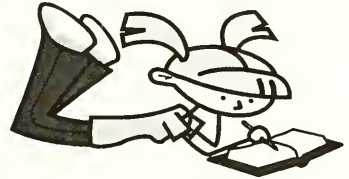
Miller, Cameron  
Ouellette, Nicholas

Lachance, Tyler  
Tefft, Katie  
Tessier, Kourtney

Holt, Whitney  
Jewett, Jason  
Laflamme, Heather

### *Per Pupil Costs*

|           |    | Kindergarten | Elementary  |
|-----------|----|--------------|-------------|
| 2004-2005 | \$ | 3,901.00     | \$ 7,803.00 |
| 2005-2006 | \$ | 4,386.00     | \$ 8,771.00 |
| 2006-2007 | \$ | 4,725.50     | \$ 9,451.00 |
| 2007-2008 | \$ | 4,868.00     | \$ 9,735.00 |
| 2008-2009 | \$ | 4,879.50     | \$ 9,759.00 |



### *Per Pupil Costs*

|           |    | Jr High   | High        |
|-----------|----|-----------|-------------|
| 2004-2005 | \$ | 6,595.00  | \$ 7,027.00 |
| 2005-2006 | \$ | 8,149.00  | \$ 7,791.00 |
| 2006-2007 | \$ | 8,464.00  | \$ 8,414.00 |
| 2007-2008 | \$ | 8,835.00  | \$ 9,000.00 |
| 2008-2009 | \$ | 10,150.00 | \$ 9,686.00 |



## **Dummer Withdrawal Plan Accomplishments and Possible Future Activities March 2008**

In March 2006 the citizens of Dummer voted to approve the formation of a Withdrawal Study Committee to review and make recommendations for "choice" options for future Dummer students in grades 7 through 12. The idea was that parents and students would be able to send students to other Middle and High Schools in the area as opposed to forming a single AREA agreement with Berlin as had been done in the past. The Law dealing with this RSA 195-A-14 III, was consulted and the study was begun in August of 2006. The following bullet points explain what has occurred up to this point in time:

- Withdrawal Committee initial meeting August 7, 2006
- Meetings continue through December 4, 2006
- Vote taken by Withdrawal Study Committee on December 4, 2006. Four members vote in the affirmative and one member abstains from the vote to submit the Withdrawal Plan to the New Hampshire Department of Education that "...it is suitable and feasible for Dummer to withdraw." from the AREA with the Berlin School District.
- Withdrawal Plan submitted to the New Hampshire Department of Education (NHDOE) on December 10, 2006, Sarah Browning, NHDOE employee responds to the Withdrawal Plan, December 18, 2006, stating that it is lacking in certain areas, and would not be approved by the State Board of Education. Copy of a sample plan faxed to SAU 20 office on December 19, 2006. All aspects of Dummer Withdrawal Plan were checked against this sample plan.
- Correspondence with Sarah Browning occurs between December 18, 2006 and January 2, 2007. Timeline for approval of the Withdrawal Plan by the State Board of Education in order to present to the taxpayers of Dummer in March of 2007 becomes tight.
- Window of opportunity for March presentation to Dummer voters is lost as of January 2, 2007.
- Explanation written as to status of Withdrawal Plan in 2006 Dummer Town report, page 77.
- After refinement an **edited** Withdrawal Plan was sent to the New Hampshire Department of Education, Sarah Browning, on June 7, 2007.
- On July 3, 2007, Sarah Browning calls and informs the Superintendent of Schools that the current plan submitted is not valid due to the fact that two selectmen from Dummer were not members of the withdrawal committee, the Dummer Selectmen had appointed a representative. Membership by the Dummer Selectmen is clearly stated in the law. (195-A:14) After communication between the Dummer School Board and the Dummer Selectmen a letter was sent, On December 21, 2007, to the Department of Education by the Dummer Selectmen stating that they are in favor of and endorse the current Withdrawal Plan, along with another copy of the Withdrawal Plan.
- This plan was, again, rejected due to appointment of representation on the committee and a concern that the 180 day window to submit the report had long since expired.
- Discussion with the Selectmen of Dummer as to where the idea of appointing a representative to the committee came from. In review of previous minutes of the Dummer School Board, June 12, 2006 specifically, the following information was duly noted in the minutes:

“VI. Berlin/Dummer AREA Study

Superintendent Low explained that a committee needs to be formed to look into the area schools for the town. An area agreement has been passed with the Milan School for children K-6. This committee will look at the options for children grades 7-12 who are currently sent to Berlin. The committee should consist of:

2 School Board members from each district- Dummer and Berlin

2 Town Selectmen (*if the choose not to sit they can appoint another individual in their place*)

The Superintendent will sit as a non-voting member

1-6 volunteers from the community would be welcomed though not mandated by the statute.

Superintendent Low did state that this process should begin as soon as possible and discussed with the new Superintendent once he starts.”

The activities and meeting minutes of the past are not relevant at this time. The fact is we need to again ask the voters of Dummer to allow us to form a new Withdrawal Study Committee at the March 2008 School District Meeting. **In order to be within the law and true to the original vote this matter must be resolved.** If the voters in Dummer agree to reopen the withdrawal Study the following will occur to facilitate and assure that the process is done correctly and efficiently.

- All meetings will occur in conjunction with the Selectmen’s meetings to assure proper representation.
- All documents such as tuition agreements with area school districts (Northumberland, Gorham Randolph Shelburne Cooperative and Berlin) will be prepared and signed prior to submittal to the NHDOE.
- Using our original plan and minutes from the original meetings will insure that the 180 day timeline is not exceeded.
- All financial documents will be prepared prior to our initial withdrawal meeting.
- Sample Withdrawal Plans, which have been approved by the NHDOE, will be reviewed prior to the first meeting to assure compliance with all laws and guidelines.
- A tentative date for submittal to the NHDOE for the “new” plan will be September 1, 2008.
- A representative from the New Hampshire Department of Education will be asked to attend the initial meeting of the new Withdrawal Study Committee to make sure we are on track with proper procedures.
- A call for volunteers for the committee will be asked for at the school District Meeting and through the local newspapers prior to the first meeting of the new withdrawal committee.

Respectfully,

Paul Bousquet

Superintendent, SAU 20

**2007**  
**Superintendent's Report**  
**Dummer School District**  
**Dummer, New Hampshire**

Dear Citizens of Dummer,

The Dummer School Board has accomplished quite a lot this past year, working diligently to be informed and active when it comes to the education of your children. Information, reports and minutes from both the Berlin and Milan School Districts are reviewed and discussed at the Dummer Board Meetings so that your thoughts and opinions may be represented and shared with the respective Districts that provide the education for your children. The members of the Dummer Board take their roles as advocates for your child's education very seriously.

The Dummer School Board at their October 2, 2007 meeting adopted a mission statement.

The Mission Statement reads as follows:

"The mission of the Dummer School Board is to allow for the highest standards of quality education for all students by adopting policies that ensure effective, efficient operations and the ability for students to pursue academic excellence. We are dedicated to work with boarding communities, those that receive our students as per AREA/Tuition agreements, to ensure that our students are provided the best opportunities to develop life-long skills enabling them to be contributing and productive members of society."

One of the primary responsibilities of the Board is to develop School Board Policy. Throughout 2007, the Dummer Board worked to develop a current School Board Policy Handbook, using the New Hampshire School Board Model Policy Manual as a template. After many hours of reading, editing and research by the Board, the Dummer School District Policy Handbook is finally a reality! This is Dummer's first ever School District Policy Handbook and it is a working document that will need periodic review and updating. Its content is based on current New Hampshire Law and will help to guide the Board when they make educational decisions that will affect your children. What a great achievement!

In March of 2006, the citizens of Dummer voted in the affirmative to study the feasibility of withdrawing from the AREA agreement with the Berlin School District. The vote to establish the study committee was a vote for parent/student choice as to which school the children may attend from grades seven through twelve. **The Withdrawal Committee was formed and submitted a Withdrawal Planning Report to the New Hampshire Department of Education in December of 2006 the report stated that withdrawal was feasible.** Due to information received from the New Hampshire Department of Education in January 2007, the citizens of Dummer will be asked to again vote to assemble a Dummer/Berlin Withdrawal Study Committee. Time factors and Committee member make up are the major reasons to again bring this initiative before the voters of Dummer. (Please see Dummer Withdrawal Plan Accomplishments and Possible Future Activities located in this Dummer School District Report for more information.) This process cannot progress without the consent of the Dummer voters.

Thank you for supporting the students of Dummer!

Sincerely,

Paul Bousquet  
Superintendent, SAU 20



**School Administrative Unit #20**  
**2008-2009 Fiscal Year Budget**

|                                                | <b>ADOPTED</b>          | <b>Proposed</b>         |                   |                 |
|------------------------------------------------|-------------------------|-------------------------|-------------------|-----------------|
|                                                | <b>2007-2008 BUDGET</b> | <b>2008-2009 BUDGET</b> | <b>Amt Change</b> | <b>% Change</b> |
| 1800 Community Services                        | \$ 750                  | \$ 1,000                | \$ 250            | 33.3%           |
| 2150 Professional Services (Pre-school/Speech) | \$ 78,671               | \$ 82,022               | \$ 3,351          | 4.3%            |
| 2213 Instructional Staff Development Services  | \$ 40,876               | \$ 42,206               | \$ 1,330          | 3.3%            |
| 2310 School Board                              | \$ 4,805                | \$ 5,735                | \$ 930            | 19.4%           |
| 2320 Administrative Services                   | \$ 40,635               | \$ 39,247               | \$ (1,388)        | -3.4%           |
| 2321 Superintendent Services                   | \$ 150,116              | \$ 154,917              | \$ 4,801          | 3.2%            |
| 2329 Special Education Services                | \$ 145,508              | \$ 161,420              | \$ 15,912         | 10.9%           |
| 2335 Child Find                                | \$ 50                   | \$ 75                   | \$ 25             | 50.0%           |
| 2500 Support Services-Business                 | \$ 200,000              | \$ 207,138              | \$ 7,138          | 3.6%            |
| 2600 Building/Custodial                        | \$ 9,000                | \$ 9,000                | \$ -              | 0.0%            |
| <b>TOTAL:</b>                                  | <b>\$ 670,411</b>       | <b>\$ 702,760</b>       | <b>\$ 32,349</b>  | <b>4.8%</b>     |

**Budget 2008-09**      **\$ 702,760**

**Revenues**

|                |                   |                                                                       |
|----------------|-------------------|-----------------------------------------------------------------------|
| Interest       | \$ 50.00          |                                                                       |
| Serv to LEA    | \$ 4,000.00       |                                                                       |
| Wellness Grant | \$ 1,000.00       |                                                                       |
| Speech Serv    | \$ 82,022.00      | Speech is allocated based on usage in the individual District budgets |
| Becky          | \$ 74,323.00      | Allocated to GRS Cooperative                                          |
| Steve          | \$ 33,750.00      | Allocated to Dummer/Errol/Milan                                       |
| Fund Balance   | \$ 28,750         |                                                                       |
|                | <b>\$ 223,895</b> |                                                                       |
|                | <b>\$ 478,865</b> |                                                                       |

Unreserved Fund Balance      \$ 101,031  
Applied 2008-2009      \$ 28,750  
Balance Remaining      \$ 72,281

10% Total Budget      \$ 70,276



**School Administrative Unit #20**  
**2008-2009 Fiscal Year Budget**

**Initial School District Distribution      \$      478,865**

|                 | 2006               |                | 1/2 ASSESSMENT      | ADM           |                | 1/2 ASSESSMENT      |
|-----------------|--------------------|----------------|---------------------|---------------|----------------|---------------------|
|                 | Equalized          | VAUATION       | TOTAL               | 2006-2007     | PUPIL          | TOTAL               |
| <u>DISTRICT</u> | <u>VALUATION</u>   | <u>PERCENT</u> | <u>District Sh.</u> | <u>PUPILS</u> | <u>PERCENT</u> | <u>District Sh.</u> |
| Dummer          | 44,610,356         | 6.5%           | \$ 15,470           | 0.0           | 0.0%           | \$ -                |
| Errol           | 85,595,074         | 12.4%          | \$ 29,683           | 20.9          | 3.2%           | \$ 7,673            |
| Gorham          | 295,522,760        |                | \$ -                | 521.6         | 0.0%           | \$ -                |
| Milan           | 130,906,227        | 19.0%          | \$ 45,396           | 109.7         | 16.8%          | \$ 40,273           |
| Randolph        | 52,179,115         |                | \$ -                | 0.0           | 0.0%           | \$ -                |
| Shelburne       | 81,620,892         |                | \$ -                | 0.0           | 0.0%           | \$ -                |
| GRS Coop        | 429,322,767        | 62.2%          | \$ 148,883          | 521.6         | 80.0%          | \$ 191,487          |
| <b>Total:</b>   | <b>690,434,424</b> | <b>100.0%</b>  | <b>\$ 239,432</b>   | <b>652</b>    | <b>100.0%</b>  | <b>\$ 239,433</b>   |

**Special Services Allocation      \$      108,073**

**Co-Director of Special Services**

|       |                    |    |        |
|-------|--------------------|----|--------|
| Becky | GRS Cooperative    | \$ | 74,323 |
| Steve | Dummer/Errol/Milan | \$ | 33,750 |

|                 | 2006             |                | 1/2 ASSESSMENT      | ADM           |                | 1/2 ASSESSMENT      |
|-----------------|------------------|----------------|---------------------|---------------|----------------|---------------------|
|                 | Equalized        | VAUATION       | TOTAL               | 2006-2007     | PUPIL          | TOTAL               |
| <u>DISTRICT</u> | <u>VALUATION</u> | <u>PERCENT</u> | <u>District Sh.</u> | <u>PUPILS</u> | <u>PERCENT</u> | <u>District Sh.</u> |
| Dummer          | 44,610,356       | 17.1%          | \$ 2,883            | 0.0           | 0.0%           | \$ -                |
| Errol           | 85,595,074       | 32.8%          | \$ 5,532            | 20.9          | 16.0%          | \$ 2,701            |
| Milan           | 130,906,227      | 50.1%          | \$ 8,460            | 109.7         | 84.0%          | \$ 14,174           |
|                 | 261,111,657      |                |                     | 131           |                |                     |

**TOTAL School District Distribution      \$      586,938**

|          | 2007-2008 | Initial      | Special Services | 2008-2009      | Change   | SHARE  |
|----------|-----------|--------------|------------------|----------------|----------|--------|
|          |           | Distribution |                  | Combined Total |          |        |
| Dummer   | \$21,961  | \$15,470     | \$2,883          | \$18,353       | -\$3,608 | 3.13%  |
| Errol    | \$44,819  | \$37,356     | \$8,233          | \$45,589       | \$770    | 7.77%  |
| Milan    | \$110,435 | \$85,669     | \$22,634         | \$108,303      | -\$2,132 | 18.45% |
| GRS Coop | \$409,726 | \$340,370    | \$74,323         | \$414,693      | \$4,967  | 70.65% |
|          | \$586,941 | \$478,865    | \$108,073        | \$586,938      | -\$3     | 0.00%  |

115,822 Other Revenue  
\$702,760 Total Budget

Milan Village School  
Principal's Report  
2007

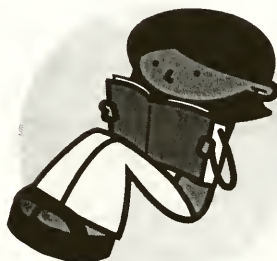
The 2007 school year has been an exciting time of growth, innovation and new opportunity at the Milan Village School. The valuable changes we are enjoying are due in large part to the creativity, compassion and commitment of our staff, students, school board, SAU personnel, parents and the larger Milan community. Without their help we would be unable to reach our goal to achieve national and state academic standards while focusing on meeting each student's individual needs. In order to accomplish this goal and to prepare our students with the skills they will need to succeed in life beyond school, we are continuing to develop and add to a wide array of high quality and diverse programs. The following are examples of these programs:

- Positive Behavioral Interventions and Strategies (PBIS), our discipline system, is a fully integrated program that has been essential in creating a caring and compassionate learning environment for our students.
- We are now using "Response to Intervention," a program that uses data to identify students struggling with specific academic skills. Through this program, teachers set goals with their students in order to assist students rapidly and effectively reach grade level standards.
- The 3<sup>rd</sup> – 6<sup>th</sup> grades participated once again in the New England Common Assessment Program, a part of the No Child Left Behind Act.
- The Milan Village School staff has been working diligently to develop Reading and Math curriculum that is aligned with the New Hampshire grade level expectations.
- Our continued use of the bi-annual Measure of Academic Progress (MAP) test has given us useful and immediate feedback on our students' academic performance. It is designed to provide insight in the individual growth of each of our students so that we can identify areas of weakness and address problems promptly and effectively.
- A collaborative process is underway to create a new Science program that meets the New Hampshire Science Frameworks.
- A decision among Milan Village School staff to develop more experiential, hands on learning for students has led to collaboration with the Appalachian Mountain Club (AMC). An educator from the AMC works with teachers to design engaging and experiential science lessons. In addition, the school is working with the New Hampshire Fish and Game Department on an Adopt a Salmon program. Students observe salmon hatch and grow and ultimately release them into local rivers.
- A new initiative to create a Student Council was introduced this year. Representatives from each class work with the 6<sup>th</sup> grade President, Vice-President and Secretary to make decisions about the needs of the student body. Through this initiative, every child is given a voice and learns important lessons about civic engagement and problem solving.
- The peer mediation project empowers older students to mentor and advise younger students. The older kids provide perspective and insight as younger kids sort through minor issues.
- Staff and students alike are benefiting from the constructive and valuable assistance of the Student Support Center. The Center uses a three-part approach to address emotional, social and academic

needs. The Center is used to enrich existing curriculum for all grades through a diverse set of programs including a mapping unit to which all grades have contributed time and data.

- We received the Blue Ribbon Award for the 26<sup>th</sup> year in a row. The Blue Ribbon Award is awarded to a school based on the number of volunteer hours recorded. This is a testament to the commitment of our volunteers and our dynamic PTO which orchestrates a range of enriching and fun activities for the school. These activities include: classroom reading help, cultural events, the Ski Program, the Recreation Department, the Bike-a-thon and Walk-a-thon and Wood's Day. We are indebted to our volunteers for helping us create an exceptional experience for all of our students.

Respectfully Submitted,  
Dave Backler  
Principal



## TOWN OF DUMMER

School Meeting

March 13, 2007

The School District Meeting for the Town of Dummer was held on Tuesday, the 13<sup>th</sup> of March, 2007, at the Dummer Town Hall. The School District Moderator, Craig Doherty called the meeting to order at 6:00 P.M. School Board members present were Julie Glover, Chair; Nancy Bisson, and Jennifer Miller. Also in attendance Paul Bousquet, Superintendent of Schools, Pauline Plourde, Certified Business Administrator.

**Article 1:** To choose one auditor for a two (2) year term.

Peggy Jones—46 Votes was declared elected.

**Article 2:** To choose a moderator for a three (3) year term.

Craig Doherty—44 Votes was declared elected.

**Article 3:** To choose a clerk for a three (3) year term.

Louise Gagnon—3 write-in Votes

Mariann Letarte—8 write-in Votes

**Article 4:** To choose a treasurer for a three (3) year term.

Mary Guay—46 Votes was declared elected.

**Article 5:** To choose a member of the school board for a three (3) year term.

Jennifer Miller—47 Votes was declared elected.

**Article 6:** A motion was made by Brad Wyman and seconded by Katie Doherty to hear the reports of agents, auditors, and officers heretofore chosen and pass any vote relating thereto. There were no reports to be heard at this time.

**Article 7:** Brad Wyman made a motion to set the salaries of the school board, school district Treasurer, auditors, truant officer, census taker, clerk, and moderator as listed:

|                         |               |
|-------------------------|---------------|
| School Board Chair..... | \$500.00      |
| School Board (2) .....  | \$400.00 each |
| Treasurer .....         | \$250.00      |
| Clerk.....              | \$25.00       |
| Moderator.....          | \$25.00       |
| Auditor (2) .....       | \$30.00 each  |
| Truant Officer .....    | \$20.00       |
| Census Taker.....       | \$50.00       |

This article was so voted.

**Article 8:** A motion was made by Raymond Labrecque and seconded by Wayne Moynihan to see if the District will vote to raise and appropriate the sum of \$606,776 for the support of schools, the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the District.

This article was so voted.

**Article 9:** A motion was made by Katie Doherty and seconded by Elizabeth Hawkins to see if the District will vote to raise and appropriate the sum of \$25,000 to be added to the Tuition Expendable Trust Fund, and authorize the transfer of that amount from the year end undesignated fund balance (surplus) available on July 1 of this year.(Majority vote required)

This article was so voted.

**Article 10:** To transact any other business that may legally come before this meeting, as there was no other business a motion was made by Brad Wyman and seconded by Christopher Holt to adjourn the meeting at 6:10 P.M.

This article was so voted.

Respectfully Submitted

*Mariann Letarte*

Town of Dummer,  
Town Clerk



# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2007

For School District of DUMMER, NH

SAU # 20

**DUE TO THE NH DEPARTMENT OF REVENUE**

Not Later Than September 1, 2007

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."  
Per RSA 198:4-d

[Signature]  
School Board Chairperson

8/6/07  
Date

Superintendent of Schools: [Signature] Date: 8/6/07

**SCHOOL BOARD MEMBERS**

*Please sign in ink.*

[Signature]  
[Signature]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

**Annual Financial Report**  
For the Year Ending June 30, 2007

| Dummer                                                  |           |                   |                  |                     |
|---------------------------------------------------------|-----------|-------------------|------------------|---------------------|
| TITLES                                                  | Acct #    |                   |                  |                     |
| <b>BALANCE SHEET</b>                                    |           |                   |                  |                     |
|                                                         |           | <b>GENERAL</b>    | <b>GRANTS</b>    | <b>TRUST/AGENCY</b> |
| <b>ASSETS</b>                                           |           |                   |                  |                     |
| <b>Current Assets</b>                                   |           |                   |                  |                     |
| 1. CASH                                                 | 100       | 43,847.65         | 0.00             | 0.00                |
| 2. INVESTMENTS                                          | 110       | 0.00              | 0.00             | 0.00                |
| 3. ASSESSMENTS RECEIVABLE                               | 120       | 0.00              |                  |                     |
| 4. INTERFUND RECEIVABLE                                 | 130       | 0.00              | 0.00             | 0.00                |
| 5. INTERGOV'T REC                                       | 140       | 0.00              | 0.00             | 65,364.17           |
| 6. OTHER RECEIVABLES                                    | 150       | 0.00              | 0.00             | 0.00                |
| 7. BOND PROCEEDS REC                                    | 160       |                   |                  |                     |
| 8. INVENTORIES                                          | 170       | 0.00              | 0.00             |                     |
| 9. PREPAID EXPENSES                                     | 180       | 0.00              | 0.00             | 0.00                |
| 10. OTHER CURRENT ASSETS                                | 190       | 0.00              | 0.00             | 0.00                |
| <b>11. Total Current Assets lines 1 - 10</b>            |           | <b>43,847.65</b>  | <b>0.00</b>      | <b>65,364.17</b>    |
| <b>LIAB &amp; FUND EQUITY</b>                           |           |                   |                  |                     |
| <b>Current Liabilities</b>                              |           |                   |                  |                     |
| 12. INTERFUND PAYABLES                                  | 400       | 0.00              | 0.00             | 0.00                |
| 13. INTERGOV'T PAYABLES                                 | 410       | 0.00              | 0.00             | 0.00                |
| 14. OTHER PAYABLES                                      | 420       | 50.00             | 0.00             | 0.00                |
| 15. CONTRACTS PAYABLE                                   | 430       | 0.00              | 0.00             |                     |
| 16. BOND AND INTEREST PAY                               | 440       | 0.00              |                  |                     |
| 17. LOANS AND INTEREST PAY                              | 450       | 0.00              |                  |                     |
| 18. ACCRUED EXPENSES                                    | 460       | 0.00              | 0.00             |                     |
| 19. PAYROLL DEDUCTIONS                                  | 470       | 28.32             | 0.00             |                     |
| 20. DEFERRED REVENUES                                   | 480       | 0.00              | 0.00             |                     |
| 21. OTHER CURRENT LIAB                                  | 490       | 0.00              | 0.00             | 0.00                |
| <b>22. Total Current Liabilities lines 12 - 21</b>      |           | <b>78.32</b>      | <b>0.00</b>      | <b>0.00</b>         |
| <b>Fund Equity</b>                                      |           |                   |                  |                     |
| 23. RES FOR INVENTORIES                                 | 751       | 0.00              | 0.00             |                     |
| 24. RES FOR PREPAID EXPENSES                            | 752       | 0.00              | 0.00             |                     |
| 25. RES FOR ENCUMBRANCES                                | 753       | 0.00              | 0.00             | 0.00                |
| 26. RES FOR CONTINUING APPR                             | 754       | 0.00              | 0.00             | 0.00                |
| 27. RES FOR AMTS VOTED                                  | 755       | 0.00              | 0.00             |                     |
| 28. RES FOR ENDOWMENTS                                  | 756       |                   |                  | 0.00                |
| 29. RES FOR SPEC PURP                                   | 760       | 0.00              | 0.00             | 65,364.17           |
| 30. UNRES FUND BALANCE                                  | 770       | 43,769.33         |                  |                     |
| <b>31. Total Fund Equity lines 23-30</b>                |           | <b>43,769.33</b>  | <b>0.00</b>      | <b>65,364.17</b>    |
| <b>32. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 31</b> |           | <b>43,847.65</b>  | <b>0.00</b>      | <b>65,364.17</b>    |
|                                                         |           |                   |                  |                     |
|                                                         |           | <b>GENERAL</b>    | <b>ALL OTHER</b> | <b>TRUST</b>        |
| <b>REVENUES</b>                                         |           |                   |                  |                     |
| <b>Revenue From Local Sources</b>                       |           |                   |                  |                     |
| 1. Total Assessments                                    | 1100-1119 | 393,959.00        | 0.00             | 0.00                |
| 2. Tuition from All Sources                             | 1300-1399 | 0.00              | 0.00             |                     |
| 3. Transportation Fees from All Sources                 | 1400-1499 | 0.00              | 0.00             |                     |
| 4. Earnings on Investments                              | 1500-1599 | 4,915.83          | 0.00             | 2,744.04            |
| 5. Food Services Sales                                  | 1600-1699 |                   |                  |                     |
| 6. Other Revenue from Local Sources                     | 1700-1999 | 4.00              | 0.00             | 0.00                |
| <b>7. Total Local Non-Tax Revenue Lines 2-6</b>         |           | <b>4,919.83</b>   | <b>0.00</b>      | <b>2,744.04</b>     |
| <b>8. Total Local Revenue Lines 1 &amp; 7</b>           |           | <b>398,878.83</b> | <b>0.00</b>      | <b>2,744.04</b>     |
| <b>Revenue from State Sources</b>                       |           |                   |                  |                     |
| <b>UNRESTRICTED GRANTS-IN-AID</b>                       |           |                   |                  |                     |
| 9. Equitable Education Aid                              | 3111      | 128,675.00        |                  |                     |
| 10. Statewide Enhanced Education Tax                    | 3112      | 66,717.00         |                  |                     |
| 11. Shared Revenue                                      | 3120      |                   |                  |                     |
| 12. Other (Specify)                                     | 3190-3199 | 0.00              | 0.00             | 0.00                |
| <b>13. Total Unrestricted Grants-in-Aid 9-12</b>        |           | <b>195,392.00</b> | <b>0.00</b>      | <b>0.00</b>         |

**Annual Financial Report**  
For the Year Ending June 30, 2007

| TITLES                                                                    | Acct #    |                   |                        |                     |
|---------------------------------------------------------------------------|-----------|-------------------|------------------------|---------------------|
| <b>BALANCE SHEET</b>                                                      |           |                   |                        |                     |
|                                                                           |           | <b>GENERAL</b>    | <b>GRANTS</b>          | <b>TRUST/AGENCY</b> |
| <b>RESTRICTED GRANTS-IN-AID</b>                                           |           |                   |                        |                     |
| 14. School Building Aid                                                   | 3210      | 0.00              |                        |                     |
| 15. Kindergarten Building Aid                                             | 3215      | 0.00              |                        |                     |
| 16. Kindergarten Aid                                                      | 3220      | 0.00              |                        |                     |
| 17. Catastrophic Aid                                                      | 3230      | 0.00              |                        |                     |
| 18. Vocational Education                                                  | 3241-3249 | 0.00              | 0.00                   |                     |
| 19. All Other Restricted Grants-in Aid                                    | 3250-3299 | 0.00              | 0.00                   | 0.00                |
| <b>20. Total Restricted Grants-in Aid (Lines 14-19)</b>                   |           | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>         |
| 21. Grants-in-Aid Through Other Public Inte                               | 3700      | 0.00              | 0.00                   |                     |
| 22. Revenue In Lieu of Taxes                                              | 3800      | 0.00              | 0.00                   |                     |
| <b>23. Total Revenue from State Sources Lines 13, and 20-22</b>           |           | <b>195,392.00</b> | <b>0.00</b>            | <b>0.00</b>         |
|                                                                           |           | <b>GENERAL</b>    | <b>ALL OTHER</b>       | <b>TRUST</b>        |
| <b>REVENUES</b>                                                           |           |                   |                        |                     |
| <b>Revenue From Federal Sources</b>                                       |           |                   |                        |                     |
| 24. Unrestricted Grants-In-Aid                                            | 4100-4299 | 0.00              | 0.00                   |                     |
| <b>RESTRICTED GRANTS-IN-AID</b>                                           |           |                   |                        |                     |
| 25. Restricted Grants-in-Aid Direct from Fed Gov                          | 4300-4399 | 0.00              | 0.00                   |                     |
| 26. Restricted Grants-in-Aid from Fed Gov't thru                          | 4500-4599 | 1,666.35          | 5,035.00               |                     |
| 27. Other Revenue for /on Behalf of LEA                                   | 4700-4999 | 485.55            | 0.00                   |                     |
| 28. Federal Forest Land Distribution                                      | 4810      | 0.00              |                        |                     |
| <b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>                 |           | <b>2,151.90</b>   | <b>5,035.00</b>        |                     |
| <b>Other Financing Sources</b>                                            |           |                   |                        |                     |
| 30. Sale of Bonds and Notes                                               | 5100-5139 | 0.00              |                        |                     |
| 31. Reimbursement Anticipation Notes                                      | 5140      | 0.00              |                        |                     |
| <b>Interfund Transfers</b>                                                |           |                   |                        |                     |
| 32. Transfer from General Fund                                            | 5210      |                   | 0.00                   | 15,000.00           |
| 33. Transfer from Special Revenue Funds                                   | 5220-5229 | 0.00              | 0.00                   | 0.00                |
| 34. Transfer from Capital Projects                                        | 5230-5239 | 0.00              | 0.00                   | 0.00                |
| 35. Transfer from Capital Reserve Funds                                   | 5251      | 0.00              | 0.00                   |                     |
| 36. Transfer from Trust Funds                                             | 5252-5253 | 0.00              | 0.00                   |                     |
| 37. Compensation for Loss of Fixed Assets                                 | 5300-5399 | 0.00              | 0.00                   |                     |
| 38. Capital Lease/Lease Purchases                                         | 5500-5600 | 0.00              | 0.00                   |                     |
| <b>39. Total Other Financing Sources (Lines 30-38)</b>                    |           | <b>0.00</b>       | <b>0.00</b>            | <b>15,000.00</b>    |
| <b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b> |           | <b>596,422.73</b> | <b>5,035.00</b>        | <b>17,744.04</b>    |
|                                                                           |           | <b>GENERAL</b>    | <b>SPECIAL REVENUE</b> | <b>TRUST/AGENCY</b> |
| <b>EXPENDITURES</b>                                                       |           |                   |                        |                     |
| <b>Instruction</b>                                                        |           |                   |                        |                     |
| 1. Regular Programs                                                       | 1100-1199 | 487,262.94        | 0.00                   |                     |
| 2. Special Programs                                                       | 1200-1299 | 5,821.83          | 28.00                  |                     |
| 3. Vocational Programs                                                    | 1300-1399 | 0.00              | 0.00                   |                     |
| 4. Other Instructional Programs                                           | 1400-1499 | 124.71            | 0.00                   |                     |
| 5. Non-Public Programs                                                    | 1500-1599 | 0.00              | 0.00                   |                     |
| 6. Adult & Community Programs                                             | 1600-1899 | 0.00              | 0.00                   |                     |
| <b>7. Total Instructional Expenditures (Lines 1-6)</b>                    |           | <b>493,209.50</b> | <b>28.00</b>           | <b>0.00</b>         |
| <b>Support Services</b>                                                   |           |                   |                        |                     |
| 8. Student Services                                                       | 2100-2199 | 12,043.67         | 4,780.42               |                     |
| 9. Instructional Staff                                                    | 2200-2299 | 0.00              | 0.00                   |                     |
| 10. General Administration - SAU Level                                    | 2300-2399 | 21,776.84         | 0.00                   |                     |
| 11. School Administration                                                 | 2400-2499 | 0.00              | 0.00                   |                     |
| 12. Business                                                              | 2500-2599 | 0.00              | 226.58                 |                     |
| 13. Operation/Maintenance of Plant                                        | 2600-2699 | 0.00              | 0.00                   |                     |
| 14. Student Transportation                                                | 2700-2799 | 57,037.56         | 0.00                   |                     |
| 15. Centralized Services                                                  | 2800-2899 | 0.00              | 0.00                   |                     |
| 16. Other Support Services                                                | 2900-2999 |                   |                        |                     |
| 17. Food Service Operation                                                | 3100-3199 |                   |                        |                     |
| <b>18. Total Support Services (Lines 8-17)</b>                            |           | <b>90,858.07</b>  | <b>5,007.00</b>        | <b>0.00</b>         |

**Annual Financial Report**  
For the Year Ending June 30, 2007

| TITLES                                                      | Acct #    |                |               |                     |
|-------------------------------------------------------------|-----------|----------------|---------------|---------------------|
| <b>BALANCE SHEET</b>                                        |           |                |               |                     |
|                                                             |           | <b>GENERAL</b> | <b>GRANTS</b> | <b>TRUST/AGENCY</b> |
| <b>Other Outlays</b>                                        |           |                |               |                     |
| 19. Facility Acquisition & Construction                     | 4000-4999 | 0.00           | 0.00          |                     |
| 20. Debt Service - Principal                                | 5110      | 0.00           | 0.00          |                     |
| 21. Debt Service - Interest                                 | 5120      | 0.00           | 0.00          |                     |
| <b>Other Financing Uses</b>                                 |           |                |               |                     |
| 22. Transfer to General Fund                                | 5210      |                | 0.00          | 0.00                |
| 23. Transfer to Food Service (Special Revenue)              | 5220-5221 | 0.00           | 0.00          |                     |
| 24. Transfers to All Other Special Revenue Fund             | 5222-5229 | 0.00           |               |                     |
| 25. Transfer to Capital Projects Funds                      | 5230-5239 | 0.00           | 0.00          |                     |
| 26. Transfer to Capital Reserves                            | 5251      | 0.00           |               |                     |
| 27. Transfer to Expendable Trust Funds                      | 5252      | 17,744.04      |               |                     |
| 28. Transfer to Nonexpendable Trust Funds                   | 5253      | 0.00           |               |                     |
| 29. Transfer to Fiduciary Fund                              | 5254      | (2,744.04)     |               |                     |
| 30. Allocation to Charter Schools                           | 5310      | 0.00           | 0.00          |                     |
| 31. Allocation to Other Agencies                            | 5390      | 0.00           | 0.00          |                     |
| 32. Total Other Outlays and Financing Uses (Lines 19-31)    |           | 15,000.00      | 0.00          | 0.00                |
| 33. Total Expenditures for All Purposes (Lines, 7, 18 & 32) |           | 599,067.57     | 5,035.00      | 0.00                |
| <b>AMORTIZATION OF LONG TERM DEBT</b>                       |           |                |               |                     |
| For the Fiscal Year Ending on June 30th                     |           | (1)            | (2)           | (4)                 |
| <b>REPORT IN WHOLE DOLLARS</b>                              |           | <b>DEBT 1</b>  | <b>DEBT 2</b> | <b>DEBT 4</b>       |
|                                                             |           |                |               | <b>TOTAL</b>        |
| Length of Debt (yrs)                                        | 0         | 0              | 0             |                     |
| Date of Issue (mm/yy)                                       | 0         | 0              | 0             |                     |
| Date of Final Payment(mm/yy)                                | 0         | 0              | 0             |                     |
| Original Debt Amount                                        | 0.00      | 0.00           | 0.00          |                     |
| Interest Rate                                               | 0.00      | 0.00           | 0.00          |                     |
| Principal at Beginning of Yr                                | 0.00      | 0.00           | 0.00          | 0.00                |
| New Issues This Year                                        | 0.00      | 0.00           | 0.00          | 0.00                |
| Retired Issues This Yr                                      | 0.00      | 0.00           | 0.00          | 0.00                |
| Remaining Principal Bal Due                                 | 0.00      | 0.00           | 0.00          | 0.00                |
| Remaining Interest Bal Due                                  | 0.00      | 0.00           | 0.00          | 0.00                |
| Remaining Debt(P&I) Bal Due                                 | 0.00      | 0.00           | 0.00          | 0.00                |
| Amount of Prin to be Paid Next Fisc. Yr                     | 0.00      | 0.00           | 0.00          | 0.00                |
| Amount of Interest to be Paid Next Fisc Yr.                 | 0.00      | 0.00           | 0.00          | 0.00                |
| Total Debt (P&I) to be Paid Next Fisc. Yr                   | 0.00      | 0.00           | 0.00          | 0.00                |









